

GOVERNMENT IN HAWAII

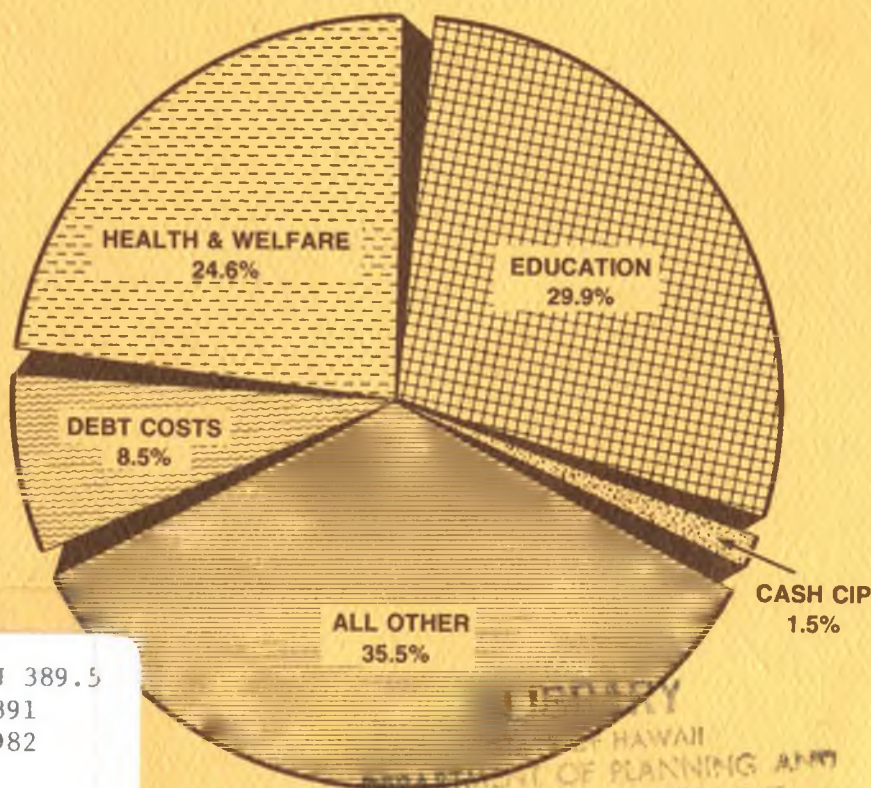
A HANDBOOK OF
FINANCIAL STATISTICS

1982

TWENTY-NINTH EDITION

STATE OPERATING EXPENDITURES

Fiscal 1981



HJ 389.5
T391
1982

FOUNDATION OF HAWAII

HONOLULU, HAWAII

TAX FOUNDATION OF HAWAII

OFFICERS

Richard H. Keppeler, President
Donald E. James, First Vice President
Norman C. Adams, Second Vice President
Lowell L. Kalapa, Secretary
Justina A. Desuacido, Treasurer

BOARD OF TRUSTEES

*Norman C. Adams.....Vice President - Hawaii, Longs Drug Stores
Ben W. Baker (Maui).....Vice Pres. & Controller, Maui Land & Pineapple Co., Inc.
(Mrs.) Helen L. Bevens.....Asst. Vice President, First Hawaiian Bank
Elliott H. Brilliant.....Partner, Ernst & Whinney
Phil Z. Chang.....Treasurer, Hawaiian Electric Co., Inc.
Wendell H. Clauson.....Director of Taxes, Dillingham Corporation
Roy A. Faust (Kauai).....Manager, State Savings
F. David Fowler.....Managing Partner, Peat, Marwick, Mitchell & Co.
Michael K. Fujimoto (Hawaii).....Vice Pres. - Admin., Hawaii Planing Mill, Ltd.
*Donald E. James.....Treasurer, C. Brewer & Co., Ltd.
Martin J. Jaskot.....V. P.-Fin. & Chief Fin. Off., Theo. H. Davies & Co., Ltd.
*Richard H. Keppeler.....Adm. Services Manager, Hawn. Div., Del Monte Corporation
William A. Kruse.....Assistant Treasurer, Amfac, Inc.
Randolph M. Lee, Jr.....President, The Willows Restaurant
*Lowell E. Mee.....Retired
Stanley Y. Mukai.....Attorney, Mukai, Ichiki, Raffetto & MacMillan
Dennis K. Oshita.....Manager, Hawaii Region Taxes, Castle & Cooke, Inc.
Alan B. Richardson.....Partner, Deloitte Haskins & Sells
George P. Shea, Jr.....President & CEO, First Insurance Co. of Hawaii
Rodney R. Shinkawa.....Exec. Vice Pres.-Treas., First Fed. Savings & Loan Assoc.
S. T. Soggin.....Vice President - Taxes, Alexander & Baldwin, Inc.
H. Howard Stephenson.....President, Bank of Hawaii
John P. Tobin (Maui).....CPA, Thayer & Associates, CPA
Robert M. S. Tom.....Vice President-Treasurer, Hawaiian Telephone Co.
*James E. Watts.....Managing Partner, Alexander Grant & Co.

*Executive Committee

ALTERNATES

Kenneth A. Ah Lo (Hawaii).....Assistant Treasurer, Hawaii Planing Mill, Ltd.
Ray Almeida.....Vice President & Manager, Tax Dept., Bank of Hawaii
(Mrs.) Anne Austin.....Tax Manager, Hawaiian Telephone Co.
Edward L. Bourke.....Dir. of Taxes & Depreciation, Hawaiian Electric Co.
Benjamin E. Dale III.....Sr. V.P. & Gen. Counsel, Pioneer Federal Savings & Loan
Joseph H. Goldcamp III.....Tax Partner, Coopers & Lybrand
Richard L. Griffith.....Attorney, Cades, Schutte, Fleming & Wright
Gerald K. Harbottle.....V.P. & Dir., Finan. Reporting & Cont., Amfac, Inc.
(Mrs.) Millie Hayden.....Tax Manager, Theo. H. Davies & Co., Ltd.
Dennis K. Iwasaka (Maui).....Corp. Sec. & Treas., Maui Land & Pineapple Co., Inc.
Kenneth K. Kawakami.....Div., Industrial Relations Mgr., Del Monte Corporation
(Mrs.) Janet E. Kawelo.....Research Officer - Research Div., First Hawaiian Bank
Roger MacArthur (Maui).....Island Vice Pres., First Hawaiian Bank
John R. Marks.....Partner, Peat, Marwick, Mitchell & Co.
Garet P. Pai.....Manager, Tax Department, Ernst & Whinney
Tadashi Sakamoto.....Retired
Gerald Sato.....Manager, Tax Admin., C. Brewer & Co., Ltd.
James M. Severson.....V. P. - Financial & Regulatory Affairs, Gasco, Inc.
Stanley Takahashi.....Vice President, Sheraton Hotels in Hawaii
Roy A. Vitousek, Jr.....Attorney
Keynes D. Von Elsner.....Tax Manager, Deloitte Haskins & Sells
Fred White.....Asst. Dir., Tax Planning, Dillingham Corporation

STAFF

Lowell L. Kalapa, Executive Director
Randall E. Hiu, Research Assistant
Kyle T. Yamada, Research Assistant
Justina A. Desuacido, Secretary

TAX FOUNDATION OF HAWAII

A private, non-profit, non-partisan, educational organization serving our island state since 1953, the Tax Foundation of Hawaii is governed by a 25-member Board of Trustees who represent the entire state and is financed by concerned and interested corporate and individual members. Its purpose is to foster efficiency and economy in government, to promote an equitable tax system that will encourage the economic growth and stability of Hawaii, and to assist in the improvement of public administration.

Collecting and analyzing data concerning governmental finances and taxation, the Foundation serves as a clearing house and disseminates this information to the public through reports, pamphlets, newspaper articles, and radio and television broadcasts. To further achieve its purposes, the Foundation also channels its efforts through working with governmental officials, private organizations and individuals to improve the methods, systems and procedures of public administration.

Other regular publications of the Tax Foundation, in addition to GOVERNMENT IN HAWAII, include: HAWAII FINANCE IN BRIEF, a wallet-sized resume of Hawaii's fiscal pulse; THE TAX BURDEN OF THE ARNIE ALOHA FAMILY; and weekly commentaries in several of the local media. The LEGISLATIVE TAX BILL SERVICE provides an analysis of all tax legislation introduced during the legislative session, and the LEGISLATIVE REVIEW, published at the conclusion of the session, reports on all legislation which passed and examines the changes in the fiscal outlook.

GOOD GOVERNMENT DEPENDS ON AN INFORMED PUBLIC

LIBRARY

STATE OF HAWAII
DEPARTMENT OF PLANNING AND
ECONOMIC DEVELOPMENT

P. O. Box 2959
Honolulu, Hawaii 96801

FOREWORD

With a shifting of the responsibility for expenditure programs from the federal level to the state and local level of our government, it becomes even more imperative that taxpayers learn more about their government's finances.

As we have all recognized, the long arm of government permeates each day of our lives. Merely being aware of government's policies and programs is insufficient for the responsible citizen of our community. Not only must the responsible citizen be aware of actions taken by his government, but he must also be involved in the decision making process at all levels of government. This opportunity to be involved in shaping the future of our state presents us with a challenge to be better informed about the fiscal viability of state and local government in Hawaii.

This 29th edition of GOVERNMENT IN HAWAII provides the keys to a better understanding of our state's fiscal health. The statistical tables and charts presented herein tell the story of our state and county governments in our island paradise through historical and current data. Included in this edition are highlights of our state's economic health, public revenues and expenditures and public debt, all of which provide the reader with the basic foundation for study of our 50th State.

The presentation of these facts and figures which tell the story of government in Hawaii would not have been possible without the cooperation and assistance of many within and outside of government who remain vitally interested in our state's future. The Foundation extends its sincere appreciation to these persons and a special mahalo to the directors and staffs of the State of Hawaii Departments of Accounting and General Services, Budget and Finance, Education, Labor and Industrial Relations, Planning and Economic Development, Taxation, Transportation, and Finance Directors of the four counties, the Internal Revenue Service, the Bank of Hawaii and First Hawaiian Bank.

Richard H. Keppeler
President
Tax Foundation of Hawaii

TABLE OF CONTENTS — GOVERNMENT IN HAWAII 1982

| | |
|--|-----------|
| Foreword..... | 2 |
| PART ONE: HAWAII'S ECONOMY | 4 |
| Trends in Hawaii..... | 5 |
| Economic Growth..... | 6 |
| Income Sources..... | 7 |
| County Data..... | 8 |
| Personal Income..... | 9 |
| Civilian Employment..... | 11 |
| Population..... | 12 |
| Tax Burden..... | 13 |
| PART TWO: WHERE GOVERNMENT GETS ITS MONEY | 14 |
| Federal Tax Collections..... | 15 |
| Revenue Sources by State..... | 16 |
| General Excise..... | 17 |
| State Revenues..... | 18 |
| State and County Taxes..... | 20 |
| Fuel Tax..... | 23 |
| Selected Tax Rates by State..... | 24 |
| Real Property Data..... | 28 |
| County Revenues..... | 31 |
| Taxes Levied in Hawaii..... | 34 |
| Federal Taxes and Grants in Hawaii..... | 36 |
| Federal Outlays in Hawaii..... | 37 |
| Federal Administrative Budget..... | 39 |
| Tax Collections..... | 40 |
| General Fund Finances..... | 41 |
| PART THREE: HOW GOVERNMENT SPENDS ITS MONEY | 42 |
| Direct Expenditures Per Capita..... | 43 |
| State Expenditures..... | 44 |
| County Expenditures..... | 46 |
| Public Employment Data..... | 49 |
| State Retirement System Finances..... | 51 |
| Public and Private Compensation Data..... | 52 |
| Public School Data..... | 53 |
| University of Hawaii..... | 57 |
| Transportation: Airports..... | 58 |
| Harbors..... | 59 |
| Highways..... | 60 |
| PART FOUR: THE LONG TERM PUBLIC BONDED DEBT | 61 |
| Per Capita Debt by State..... | 62 |
| State and County Debt in Hawaii..... | 63 |
| Constitutional Debt Limits..... | 67 |
| Index..... | 68 |

HAWAII'S ECONOMY

In an attempt to check the growth of inflation, the Federal Reserve took steps during 1981 to raise interest rates which in turn dampened the economic vitality of the nation. This downturn in the economy had its negative impact on Hawaii albeit on a delayed basis. Indicative of this lag, the growth in Hawaii's consumer price index declined from 11.8% to 10.6% in 1981, still higher than the national rate. This more than offset the 9.9% growth in per capita personal income and the 7.2% rise in per capita tax collections during the same period.

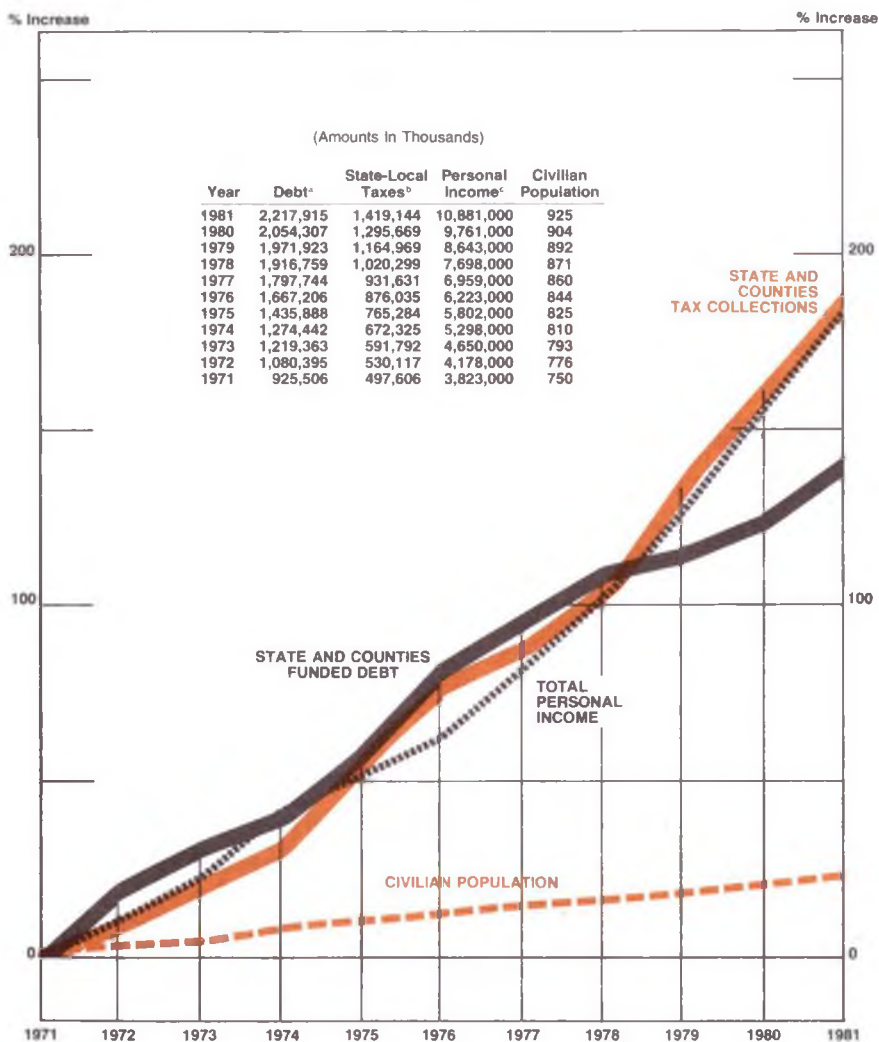
Despite the economic slowdown, total employment in Hawaii rose and the unemployment rate, though 0.5% higher than in 1980, remained well below the national average.

Tourism remained at its depressed 1980 level with a negligible increase in the number of visitors arriving in the islands. Although visitor expenditures increased by 7.5% in 1981, this growth was far less than the inflation rate. Deep concern for the industry's continued poor showing prompted cooperation between state government and business to promote Hawaii on the mainland. With a renewed marketing effort, government and business participation, and competitive airfares brought about by airline deregulation, the outlook for tourism in the near term appears to be brighter.

Due largely to foreign competition, Hawaii's agricultural community suffered severe setbacks in 1981. As a result of dumping by foreign producers, the price of sugar plummeted creating substantial losses for Hawaii's producers. Pineapple producers were also impacted by foreign imports as indicated by the 12% decline in canning value. The fate of these two traditional Hawaiian industries cast a dismal gloom over the 50th State's economic and sociological scene at year's end.

Increased federal outlays in Hawaii, concentrated mainly in defense expenditures, provided a continuing stimulus to the Hawaiian economy. Military expenditures increased 7.2% while total defense expenditures rose 10.0%. A renewed emphasis on national defense at the federal level should maintain the strong federal presence in Hawaii's economy.

CHART 1
TRENDS IN HAWAII
Population, Taxes, Personal Income & Debt
1971-1981



^aState and county general obligation bonds and revenue bonds outstanding at December 31.

^bFiscal year collections. Unemployment compensations collections included.

^cCalendar years; 1981 estimated, 1976-1980 revised April 1982.

^dMid-year resident civilian population except 1980 at April 1; 1981 data subject to revision.

SOURCE: State Departments of Budget & Finance, Accounting & General Services, Taxation, Economic Development and Planning; City & County Finance Director, County Auditors and Finance Directors; U.S. Department of Commerce, "Survey of Current Business".

TABLE 1
GROWTH IN THE HAWAIIAN ECONOMY
Selected Calendar Years

| Economic Indicators | Amount | | | | | Percent Change 1981 from | | |
|--|-----------|-----------|-----------|-----------|-----------|--------------------------|---------|--------|
| | 1981 | 1980 | 1979 | 1976 | 1971 | 1980 | 1976 | 1971 |
| Population ^a | 981,000 | 965,000 | 914,700 | 883,500 | 795,700 | 1.66 | 11.04 | 23.29 |
| Labor Force ^b | 449,000 | 438,000 | 399,000 | 400,000 | 363,390 | 2.51 | 12.25 | 23.56 |
| Employment ^b | 425,000 | 417,000 | 374,000 | 361,000 | 344,670 | 1.92 | 17.73 | 23.31 |
| Unemployment Rate ^b | 5.3% | 4.8% | 6.3% | 9.8% | 5.1% | 10.42 | - 45.92 | 3.92 |
| Cost of Living ^c | 252.8 | 228.5 | 204.5 | 162.8 | 118.9 | 10.63 | 55.28 | 112.62 |
| Motor Vehicle Registrations ^d | 638,650 | 607,875 | 607,560 | 536,504 | 425,210 | 5.06 | 19.04 | 50.20 |
| Total Housing Units ^e | 342,889 | 334,235 | 324,261 | 298,339 | 228,749 | 2.59 | 14.93 | 49.90 |
| Total Hotel Rooms | 57,968 | 56,123 | 54,246 | 44,093 | 35,349 | 3.29 | 31.47 | 63.99 |
| Number of Visitors | 3,940,000 | 3,934,000 | 3,960,531 | 3,220,151 | 1,818,944 | 0.15 | 22.35 | 116.61 |
| Per Capita Per. Inc. | 11,096 | 10,101 | 9,129 | 7,183 | 4,164 | 9.85 | 54.48 | 166.47 |
| Per Capita Taxes | 1,370 | 1,278 | 1,194 | 935 | 612 | 7.20 | 46.52 | 123.86 |
| AMOUNTS IN MILLIONS | | | | | | | | |
| Visitor Expenditures | 3,225 | 3,000 | 2,620 | 1,450 | 705 | 7.50 | 122.41 | 357.45 |
| Military Expenditures | 1,500 | 1,399 | 1,510 | 1,085 | 722 | 7.22 | 38.25 | 107.76 |
| Total Personal Income | 10,881 | 9,761 | 8,643 | 6,223 | 3,823 | 11.47 | 74.85 | 184.62 |
| Bank Deposits | 5,433 | 4,792 | 4,363 | 2,995 | 1,939 | 13.38 | 81.40 | 180.20 |
| Sugar Processing ^f | 415 | 527 | 306 | 275 | 214 | -21.25 | 50.91 | 93.93 |
| Pineapple Canning ^f | 172 | 196 | 164 | 95 | 131 | -12.24 | 81.05 | 31.30 |
| Retail Sales ^f | 6,701 | 6,110 | 5,753 | 3,855 | 2,112 | 9.67 | 73.83 | 217.28 |
| Wholesale Sales ^f | 5,847 | 4,785 | 4,832 | 2,911 | 1,504 | 22.19 | 100.86 | 288.76 |
| Diversified Manufacturing ^f | 631 | 626 | 565 | 413 | 285 | 0.80 | 52.78 | 121.40 |
| Construction Value | 1,625 | 1,570 | 1,342 | 1,012 | 697 | 3.50 | 60.57 | 133.14 |

NOTE: 1981 data preliminary. Subject to revision.

- a. Resident population at April 1 for 1980; July 1 for other years. Includes armed forces personnel.
- b. Annual average.
- c. Honolulu Consumer Price Index (annual average) for urban wage earners and clerical workers. 1967 = 100.
- d. At December 31. Excludes military vehicles, motorcycles, and scooters. After 1975, includes non-taxable, non-resident vehicles not formerly registered.
- e. At April 1.
- f. General excise tax base.

SOURCE: State Departments of Planning and Economic Development, Regulatory Agencies, Labor and Industrial Relations, Taxation, and Transportation; County Finance Directors; Hawaii Visitors Bureau; Honolulu Department of Housing and Community Development; U.S. Department of Commerce; First Hawaiian Bank; and Bank of Hawaii.

TABLE 2
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years): U.S. Average (1970 and 1980)
(Dollars in Millions)

| Income Source | State of Hawaii | | | | | | | | U. S. Average | | |
|---------------------------------------|-----------------|---------------|----------|---------------|----------|---------------|-------------------------------|------------|---------------|-------------------------------|--|
| | 1980 | | 1979 | | 1970 | | % Change 1980 from 1970 | 1980 | | % Change 1980 from 1970 | |
| | Amount | % of Total | Amount | % of Total | Amount | % of Total | | % of Total | | | |
| | | | | | | | | 1980 | 1970 | | |
| Labor & Prop. Inc.: By Industry | | | | | | | | | | | |
| Farms | \$ 231 | 2.4 | \$ 235 | 2.7 | \$ 120 | 3.4 | 92.5 | 1.5 | 2.3 | 76.4 | |
| Contract Construction | 550 | 5.6 | 511 | 5.9 | 321 | 9.0 | 71.3 | 4.3 | 5.0 | 133.4 | |
| Wholesale and Retail Trade | 1,202 | 12.3 | 1,096 | 12.6 | 446 | 12.5 | 169.5 | 12.4 | 13.4 | 148.5 | |
| Manufacturing | 406 | 4.2 | 368 | 4.2 | 204 | 5.7 | 99.0 | 19.2 | 21.7 | 137.8 | |
| Finance, Insurance & Real Estate | 543 | 5.6 | 481 | 5.5 | 183 | 5.1 | 196.7 | 4.5 | 4.2 | 189.0 | |
| Transportation and Utilities | 707 | 7.2 | 625 | 7.2 | 248 | 7.0 | 185.1 | 5.8 | 5.8 | 168.6 | |
| Services | | | | | | | | | | | |
| Hotels & Other Lodgings | 304 | 3.1 | 273 | 3.1 | 89 | 2.5 | 241.6 | 0.5 | 0.5 | 169.3 | |
| Personal & Household | 78 | 0.8 | 75 | 0.9 | 39 | 1.1 | 100.0 | 0.9 | 1.4 | 61.7 | |
| Business & Repair | 273 | 2.8 | 238 | 2.7 | 80 | 2.2 | 241.3 | 2.9 | 2.3 | 242.2 | |
| Amusement & Recreation | 61 | 0.6 | 57 | 0.7 | 20 | 0.6 | 205.0 | 0.5 | 0.5 | 170.9 | |
| Prof., Social & Related | 828 | 8.5 | 725 | 8.4 | 240 | 6.7 | 245.0 | 8.4 | 7.6 | 199.5 | |
| Government | | | | | | | | | | | |
| Federal, Civilian | 655 | 6.7 | 598 | 6.9 | 338 | 9.5 | 93.8 | 2.8 | 3.6 | 112.3 | |
| Federal, Military | 810 | 8.3 | 748 | 8.6 | 290 | 8.1 | 179.3 | 1.1 | 1.8 | 63.3 | |
| State & Local | 883 | 9.0 | 768 | 8.9 | 343 | 9.6 | 157.4 | 8.2 | 8.5 | 158.5 | |
| Other Industries | 37 | 0.4 | 32 | 0.4 | 9 | 0.3 | 311.1 | 1.7 | 1.1 | 301.5 | |
| Total Labor & Proprietor's Income | \$ 7,568 | 77.4 | \$ 6,830 | 78.8 | \$ 2,970 | 83.3 | 154.8 | 74.6 | 79.6 | 152.1 | |
| Income by type: | | | | | | | | | | | |
| Wages & Salaries | \$ 6,573 | 67.2 | \$ 5,908 | 68.1 | \$ 2,644 | 74.2 | 148.6 | 62.3 | 67.4 | 148.8 | |
| Other Labor Income | 474 | 4.9 | 407 | 4.7 | 116 | 3.3 | 308.6 | 6.3 | 4.0 | 322.0 | |
| Proprietor's Income: Farm | 70 | 0.7 | 91 | 1.0 | 25 | 0.7 | 180.0 | 1.0 | 1.7 | 54.1 | |
| Non-Farm | 451 | 4.6 | 424 | 4.9 | 185 | 5.2 | 143.8 | 5.0 | 6.5 | 106.5 | |
| Dividends, Interest, Rent | 1,446 | 14.8 | 1,214 | 14.0 | 473 | 13.3 | 205.7 | 15.8 | 13.8 | 207.6 | |
| Transfer Payments | 1,204 | 12.3 | 1,035 | 11.9 | 258 | 7.2 | 366.7 | 13.6 | 10.0 | 267.1 | |
| Sub-Total | \$10,218 | 104.5 | \$9,079 | 104.7 | \$3,701 | 103.8 | 176.1 | 104.0 | 103.4 | 170.6 | |
| Less: Employees' Soc. Ins. Contrib. - | 444 | 4.5 | 406 | 4.7 | 136 | 3.8 | 226.5 | - 4.0 | - 3.4 | 216.5 | |
| TOTAL PERSONAL INCOME | \$ 9,774 | 100.0 | \$ 8,673 | 100.0 | \$ 3,565 | 100.0 | 174.2 | 100.0 | 100.0 | 169.0 | |

NOTE: All data revised by Department of Commerce, July 1981.

SOURCE: "Survey of Current Business," July 1981, U.S. Department of Commerce, Social and Economic Statistics Administration, Bureau of Economic Analysis, Washington, D.C.

TABLE 3
THE COUNTIES OF HAWAII
Calendar Years 1980 and 1981

| Economic Indicators | Honolulu | | Maui | | Hawaii | | Kauai | |
|--|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 1981 | 1980 | 1981 | 1980 | 1981 | 1980 | 1981 | 1980 |
| Population ^a | 717,853 | 702,208 | 72,573 | 70,964 | 94,838 | 91,891 | 39,236 | 38,918 |
| Labor Force ^b | 346,200 | 338,900 | 38,800 | 37,300 | 43,400 | 41,800 | 20,600 | 20,000 |
| Employment ^b | 329,100 | 323,500 | 36,600 | 35,300 | 40,000 | 39,100 | 19,400 | 19,100 |
| Unemployment Rate ^b | 4.9 | 4.5 | 5.9 | 5.3 | 7.8 | 6.4 | 5.9 | 4.6 |
| Hotel Rooms | 33,492 | 33,967 | 12,162 | 10,713 | 7,167 | 6,705 | 5,147 | 4,738 |
| Motor Vehicle Registrations ^c | 468,348 | 446,381 | 62,827 | 61,888 | 74,849 | 69,288 | 32,626 | 30,318 |
| Number of Telephones | 567,290 | 558,809 | 63,532 | 60,650 | 70,205 | 66,413 | 31,096 | 29,274 |
| Sugar Production | 172,815 | 167,267 | 254,374 | 266,251 | 384,234 | 367,046 | 236,118 | 222,668 |
| <u>AMOUNTS IN THOUSANDS</u> | | | | | | | | |
| Tax Revenue ^d | \$ 201,776 | \$ 175,002 | \$ 19,971 | \$ 14,809 | \$ 29,561 | \$ 26,027 | \$ 11,859 | \$ 10,108 |
| Government Expenditures ^d | 338,915 | 311,805 | 36,632 | 32,133 | 50,074 | 44,206 | 30,557 | 20,538 |
| Bank Demand Deposits | 1,034,104 | 1,109,327 | 70,499 | 82,635 | 76,981 | 92,871 | 29,693 | 34,276 |
| Selected Tax Bases ^e | | | | | | | | |
| Sugar Processing | 133,820 | 171,666 | 112,612 | 128,783 | 94,329 | 107,631 | 74,681 | 119,299 |
| Pineapple Canning | 124,326 | 139,943 | 48,016 | 56,033 | -- | -- | -- | -- |
| Retailing | 6,126,380 | 5,438,159 | 443,940 | 392,398 | 390,311 | 363,353 | 176,454 | 171,811 |
| Wholesaling | 5,431,267 | 4,332,016 | 143,378 | 147,525 | 217,449 | 212,557 | 54,438 | 57,604 |
| Manufacturing | 571,564 | 568,164 | 12,011 | 14,632 | 39,365 | 33,679 | 7,792 | 9,529 |
| Contracting | 1,406,266 | 1,353,924 | 76,172 | 89,912 | 102,833 | 96,426 | 28,493 | 29,396 |
| Services | 1,567,048 | 1,527,335 | 84,896 | 75,420 | 115,686 | 106,701 | 41,283 | 33,546 |
| Rentals | 1,746,755 | 1,563,166 | 152,910 | 127,013 | 103,415 | 95,638 | 37,425 | 34,897 |

NOTE: 1981 data preliminary. Subject to revision.

a. Resident civilian population, 1981 at July 1, 1980 at April 1. Does not include armed forces personnel.

b. Annual average.

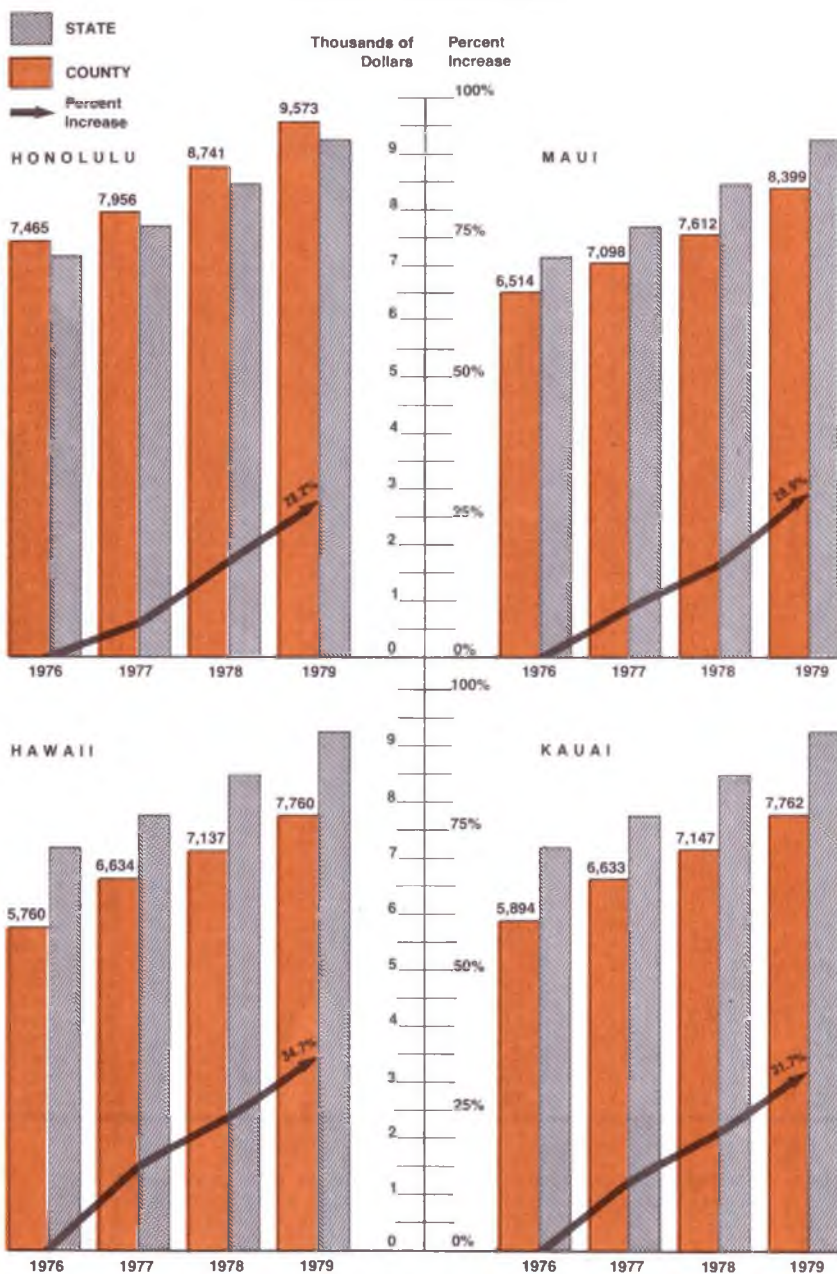
c. At December 31. Taxable and non-taxable registered motor vehicles. Excludes motorcycles and scooters.

d. Fiscal years.

e. General excise tax base.

SOURCE: State Departments of Planning and Economic Development, Regulatory Agencies, Labor & Industrial Relations, Taxation, and Transportation; County Finance Directors; Hawaiian Telephone Company; Hawaii Visitors Bureau; and Hawaiian Sugar Planters' Association.

CHART 2
PER CAPITA PERSONAL INCOME
— BY COUNTIES —
Calendar Years 1976-1979



SOURCE: U.S. Department of Commerce, Office of Business Economics, Washington, D.C.

TABLE 4
PER CAPITA PERSONAL INCOME
By States — Selected Years^a

| State | 1980 | | 1979 | | 1975 | | 1970 | | % Change 1980 from | |
|----------|----------|------|----------|------|---------|------|---------|------|-----------------------|-------|
| | Amount | Rank | Amount | Rank | Amount | Rank | Amount | Rank | 1979 | 1970 |
| HAWAII | \$10,101 | 14 | \$ 9,129 | 15 | \$6,631 | 6 | \$4,674 | 7 | 10.6 | 116.1 |
| U.S. Av. | 9,521 | -- | 8,637 | -- | 5,845 | -- | 3,945 | -- | 10.2 | 141.3 |
| Ala. | 7,488 | 48 | 6,819 | 48 | 4,585 | 48 | 2,903 | 49 | 9.8 | 157.9 |
| Alaska | 12,790 | 1 | 11,355 | 1 | 9,571 | 1 | 4,726 | 4 | 12.6 | 170.6 |
| Ariz. | 8,791 | 33 | 7,949 | 34 | 5,227 | 35 | 3,688 | 30 | 10.6 | 138.4 |
| Ark. | 7,268 | 49 | 6,756 | 49 | 4,469 | 50 | 2,773 | 50 | 7.6 | 162.1 |
| Calif. | 10,938 | 4 | 9,825 | 5 | 6,562 | 7 | 4,510 | 9 | 11.3 | 142.5 |
| Colo. | 10,025 | 15 | 8,939 | 17 | 5,981 | 20 | 3,887 | 19 | 12.1 | 157.9 |
| Conn. | 11,720 | 3 | 10,368 | 3 | 6,862 | 3 | 4,913 | 1 | 13.0 | 138.6 |
| Del. | 10,339 | 10 | 9,159 | 14 | 6,448 | 9 | 4,505 | 10 | 12.9 | 129.5 |
| Fla. | 8,996 | 30 | 8,053 | 33 | 5,556 | 29 | 3,779 | 22 | 11.7 | 138.1 |
| Ga. | 8,073 | 37 | 7,309 | 39 | 4,975 | 38 | 3,323 | 36 | 10.5 | 142.9 |
| Idaho | 8,056 | 38 | 7,462 | 38 | 5,246 | 34 | 3,315 | 38 | 8.0 | 143.0 |
| Ill. | 10,521 | 8 | 9,683 | 8 | 6,764 | 5 | 4,515 | 8 | 8.7 | 133.0 |
| Ind. | 8,936 | 32 | 8,365 | 28 | 5,626 | 28 | 3,735 | 26 | 6.8 | 139.3 |
| Iowa | 9,358 | 25 | 8,666 | 20 | 6,013 | 18 | 3,792 | 20 | 8.0 | 146.8 |
| Kans. | 9,983 | 16 | 9,223 | 12 | 6,072 | 16 | 3,777 | 23 | 8.2 | 164.3 |
| Ky. | 7,613 | 47 | 7,052 | 45 | 4,757 | 46 | 3,096 | 44 | 8.0 | 145.9 |
| La. | 8,458 | 36 | 7,491 | 37 | 4,806 | 43 | 3,041 | 47 | 12.9 | 178.1 |
| Me. | 7,925 | 39 | 7,051 | 46 | 4,749 | 47 | 3,303 | 39 | 12.4 | 139.9 |
| Md. | 10,460 | 9 | 9,404 | 10 | 6,420 | 10 | 4,322 | 12 | 11.2 | 142.0 |
| Mass. | 10,125 | 13 | 8,998 | 16 | 6,213 | 13 | 4,349 | 11 | 12.5 | 132.8 |
| Mich. | 9,950 | 17 | 9,343 | 11 | 5,990 | 19 | 4,044 | 14 | 6.5 | 146.0 |
| Minn. | 9,724 | 18 | 8,927 | 18 | 5,882 | 21 | 3,893 | 18 | 8.9 | 149.8 |
| Miss. | 6,580 | 51 | 6,070 | 51 | 3,996 | 51 | 2,556 | 51 | 8.4 | 157.4 |
| Mo. | 8,982 | 31 | 8,232 | 30 | 5,445 | 31 | 3,706 | 29 | 9.1 | 142.4 |
| Mont. | 8,536 | 35 | 7,894 | 35 | 5,423 | 32 | 3,428 | 34 | 8.1 | 149.0 |
| Neb. | 9,365 | 24 | 8,651 | 22 | 6,029 | 17 | 3,748 | 25 | 8.3 | 150.0 |
| Nev. | 10,727 | 7 | 9,731 | 7 | 6,407 | 11 | 4,691 | 6 | 10.2 | 128.7 |
| N. H. | 9,131 | 28 | 8,162 | 31 | 5,368 | 33 | 3,781 | 21 | 11.9 | 141.5 |
| N. J. | 10,924 | 5 | 9,756 | 6 | 6,785 | 4 | 4,745 | 3 | 12.0 | 130.2 |
| N. M. | 7,841 | 40 | 7,150 | 41 | 4,791 | 44 | 3,072 | 45 | 9.7 | 155.2 |
| N. Y. | 10,260 | 12 | 9,166 | 13 | 6,548 | 8 | 4,692 | 5 | 11.9 | 118.7 |
| N. C. | 7,819 | 42 | 7,110 | 42 | 4,863 | 40 | 3,220 | 40 | 10.0 | 142.8 |
| N. D. | 8,747 | 34 | 8,355 | 29 | 6,154 | 14 | 3,216 | 41 | 4.7 | 172.0 |
| Ohio | 9,462 | 20 | 8,703 | 19 | 5,806 | 23 | 3,971 | 15 | 8.7 | 138.3 |
| Okla. | 9,116 | 29 | 8,150 | 32 | 5,194 | 36 | 3,337 | 35 | 11.9 | 173.2 |
| Ore. | 9,317 | 27 | 8,652 | 21 | 5,733 | 24 | 3,711 | 28 | 7.7 | 151.1 |
| Pa. | 9,434 | 22 | 8,555 | 24 | 5,841 | 22 | 3,928 | 16 | 10.3 | 140.2 |
| R. I. | 9,444 | 21 | 8,387 | 27 | 5,636 | 27 | 3,924 | 17 | 12.6 | 140.7 |
| S. C. | 7,266 | 50 | 6,577 | 50 | 4,533 | 49 | 2,975 | 48 | 10.5 | 144.2 |
| S. D. | 7,806 | 43 | 7,511 | 36 | 5,117 | 37 | 3,140 | 42 | 3.9 | 148.6 |
| Tenn. | 7,720 | 45 | 7,084 | 44 | 4,766 | 45 | 3,097 | 43 | 9.0 | 149.3 |
| Texas | 9,545 | 19 | 8,493 | 25 | 5,472 | 30 | 3,536 | 32 | 12.4 | 170.0 |
| Utah | 7,649 | 46 | 7,042 | 47 | 4,827 | 42 | 3,220 | 37 | 8.6 | 137.5 |
| Vt. | 7,827 | 41 | 7,105 | 43 | 4,901 | 39 | 3,530 | 33 | 10.2 | 121.7 |
| Va. | 9,392 | 23 | 8,447 | 26 | 5,733 | 25 | 3,712 | 27 | 11.2 | 153.0 |
| Wash. | 10,309 | 11 | 9,477 | 9 | 6,229 | 12 | 4,046 | 13 | 8.8 | 154.8 |
| W. Va. | 7,800 | 44 | 7,191 | 40 | 4,845 | 41 | 3,043 | 46 | 8.5 | 156.3 |
| Wisc. | 9,348 | 26 | 8,646 | 23 | 5,650 | 26 | 3,774 | 24 | 8.1 | 147.7 |
| Wyo. | 10,898 | 6 | 9,840 | 4 | 6,116 | 15 | 3,686 | 31 | 10.8 | 195.7 |
| D. C. | 12,039 | 2 | 10,691 | 2 | 7,338 | 2 | 4,775 | 2 | 12.6 | 152.1 |

a. All data revised by the U.S. Department of Commerce, July 1981.

SOURCE: "Survey of Current Business," July 1981, U.S. Department of Commerce, Office of Business Economics, Washington, D.C.

TABLE 5
EMPLOYMENT IN HAWAII
Positions Filled in Selected Industries
Selected Years at December

| Type of Employment | Number of Positions | | | | | Percent Change 1981 over | | % of Total Employment | | |
|--------------------------------|---------------------|---------|---------|---------|---------|-----------------------------|---------|-----------------------|--------|--------|
| | 1981 ^a | 1980 | 1979 | 1976 | 1971 | 1980 | 1971 | 1981 | 1980 | 1971 |
| GOVERNMENT | | | | | | | | | | |
| State | 47,300 | 47,400 | 44,300 | 43,900 | 35,600 | - 0.21 | 32.87 | 10.69 | 10.69 | 10.48 |
| County | 12,400 | 13,200 | 12,700 | 13,100 | 10,560 | - 6.06 | 17.42 | 2.80 | 2.98 | 3.11 |
| Sub-Total Local Government | 59,700 | 60,600 | 57,000 | 57,000 | 46,160 | - 1.49 | 29.33 | 13.49 | 13.67 | 13.59 |
| Federal - Air Force | 2,650 | 2,600 | 2,700 | 3,200 | 3,420 | 1.92 | - 22.51 | 0.60 | 0.59 | 1.01 |
| - Army | 4,450 | 4,150 | 4,100 | 4,800 | 6,020 | 7.23 | - 26.08 | 1.01 | 0.94 | 1.77 |
| - Navy | 13,000 | 12,050 | 12,100 | 11,100 | 12,050 | 7.88 | 7.88 | 2.94 | 2.72 | 3.55 |
| - Other | 10,950 | 11,200 | 11,200 | 10,600 | 11,600 | - 2.23 | - 5.60 | 2.47 | 2.53 | 3.42 |
| Sub-Total Federal Government | 31,000 | 30,000 | 30,100 | 29,700 | 33,090 | 3.33 | - 6.32 | 7.01 | 6.77 | 9.74 |
| Sub-Total Government | 90,700 | 90,500 | 87,100 | 86,700 | 79,250 | 0.22 | 14.45 | 20.50 | 20.41 | 23.34 |
| PRIVATE INDUSTRY | | | | | | | | | | |
| Agriculture - Sugarb | 5,100 | 4,850 | 4,700 | 4,700 | 5,370 | 5.15 | - 5.03 | 1.15 | 1.09 | 1.58 |
| - Pineappleb | 2,450 | 2,500 | 1,700 | 1,500 | 2,010 | - 0.20 | 21.89 | 0.55 | 0.56 | 0.59 |
| - Other | 3,950 | 3,200 | 3,900 | 3,900 | 2,800 | 23.44 | 41.07 | 0.89 | 0.72 | 0.82 |
| Food Processing | 10,400 | 10,800 | 10,500 | 10,000 | 10,620 | - 3.70 | - 2.07 | 2.35 | 2.44 | 3.13 |
| Other Manufacturing | 11,800 | 12,000 | 12,200 | 12,200 | 12,100 | - 1.67 | - 2.48 | 2.68 | 2.71 | 3.56 |
| Transport., Comm., & Utilities | 31,000 | 32,200 | 31,000 | 27,300 | 24,170 | - 3.73 | 28.26 | 7.01 | 7.26 | 7.12 |
| Wholesale Trade | 18,400 | 18,600 | 18,800 | 16,300 | 15,810 | - 1.08 | 16.38 | 4.16 | 4.20 | 4.66 |
| Retail Trade | 88,800 | 89,000 | 89,500 | 75,100 | 58,730 | - 2.25 | 51.20 | 20.07 | 20.07 | 17.30 |
| Contract Construction | 21,100 | 23,100 | 23,300 | 20,700 | 22,270 | - 8.65 | - 5.25 | 4.77 | 5.21 | 6.56 |
| Hotel Services | 25,800 | 24,900 | 26,200 | 20,800 | 15,920 | 3.61 | 62.06 | 5.83 | 5.62 | 4.69 |
| Other Services | 76,300 | 74,700 | 77,900 | 60,700 | 45,600 | 2.14 | 67.32 | 17.25 | 16.85 | 13.43 |
| Self-Employed & Domestic | 24,350 | 24,500 | 23,000 | 26,700 | 25,710 | - 0.61 | - 5.29 | 5.50 | 5.53 | 7.57 |
| Finance, Ins., & Real Estate | 32,200 | 32,500 | 30,900 | 25,100 | 19,220 | - 0.92 | 67.53 | 7.28 | 7.33 | 5.66 |
| Sub-Total Private Industry | 351,650 | 352,850 | 353,600 | 305,000 | 260,320 | - 0.34 | 35.08 | 79.50 | 79.59 | 76.66 |
| Total Positions Filled | 442,350 | 443,350 | 440,700 | 391,700 | 339,570 | - 0.23 | 30.27 | 100.00 | 100.00 | 100.00 |

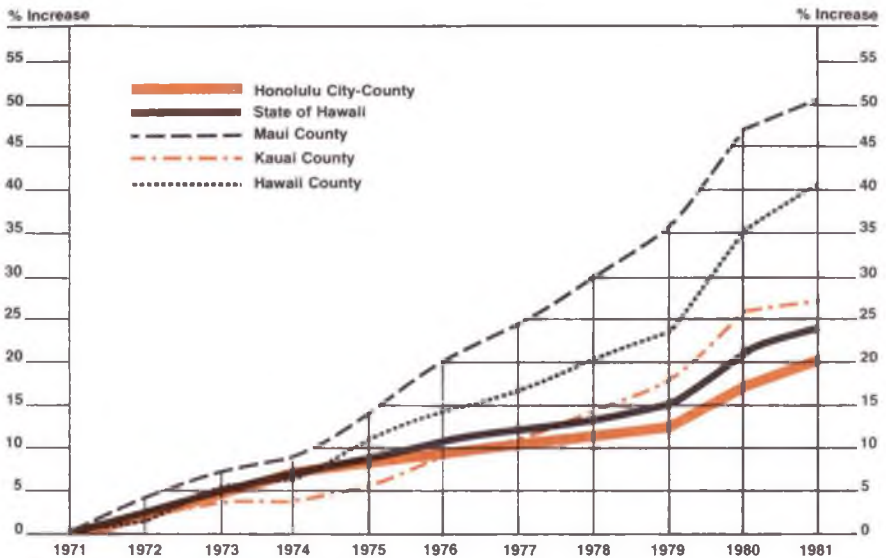
NOTE: Detail may not add to totals due to rounding. Data reports positions filled in each industry.

a. 1981 preliminary data. Table reflects revisions in prior years' data made by State Labor Department.

b. Sugar mill and pineapple cannery workers included in food processing.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

CHART 3
TRENDS IN CIVILIAN POPULATION
State of Hawaii & Counties
Mid-Year Estimates 1971-1981



SOURCE: 1971-1980 data, table 6; 1981 data, preliminary estimates.

TABLE 6
POPULATION TRENDS IN HAWAII
Mid-Year Estimates of Resident Population

| July 1 | City-County Honolulu | Maui County | Hawaii County | Kauai County | Civilian Total ^a | % Annual Increase | Armed Forces ^b | State Total |
|-----------|-------------------------|----------------|------------------|-----------------|--------------------------------|----------------------|------------------------------|----------------|
| 1981 | 774,000 | 72,600 | 95,000 | 39,400 | 924,500 | -- | 56,500 | 981,000 |
| 1980 | 701,899 | 70,964 | 91,891 | 38,918 | 903,672 | 5.47 | 61,019 | 964,691 |
| 1979 | 671,500 | 65,400 | 83,600 | 36,300 | 856,800 | 1.49 | 57,900 | 914,700 |
| 1978 | 664,100 | 63,100 | 81,600 | 35,400 | 844,200 | 1.11 | 58,200 | 902,400 |
| 1977 | 661,400 | 60,200 | 79,000 | 34,200 | 834,900 | 1.11 | 56,500 | 891,400 |
| 1976 | 656,000 | 58,200 | 77,700 | 33,800 | 825,700 | 1.99 | 57,800 | 883,500 |
| 1975 | 646,900 | 55,000 | 75,200 | 32,600 | 809,600 | 1.63 | 58,800 | 868,400 |
| 1974 | 640,300 | 52,400 | 72,000 | 31,900 | 796,600 | 1.72 | 57,500 | 854,100 |
| 1973 | 627,900 | 51,800 | 71,400 | 32,000 | 783,100 | 2.49 | 58,100 | 841,200 |
| 1972 | 613,900 | 50,500 | 68,500 | 31,200 | 764,100 | 2.58 | 52,000 | 816,100 |
| 1971 | 598,200 | 48,200 | 67,700 | 30,800 | 744,900 | 3.27 | 50,800 | 795,700 |

NOTE: 1980 data at April 1. 1981 county data includes military personnel, civilian total excludes military personnel. 1980-81 data subject to revision.

a. Includes military dependents living in Hawaii, county detail may not add to civilian total due to rounding.

b. Includes shore based armed forces for all years and home ported in Hawaii 1971-81. 1981 data estimated.

SOURCE: Provisional estimates of the population of Hawaii, Department of Planning and Economic Development, State of Hawaii.

TABLE 7
STATE AND LOCAL TAX BURDEN
Tax Collections Related to Population and Personal Income
By States: Fiscal Years 1980 and 1981

| State | Per Capita Tax Collections ^a | | | | % Change from 1980 | Per Capita Tax as a % of Per Capita Income ^b | | | |
|----------|---|------|-------------|------|-----------------------|--|------|-------|------|
| | Fiscal 1981 ^c | | Fiscal 1980 | | | 1981 | | 1980 | |
| | Amount | Rank | Amount | Rank | | % | Rank | % | Rank |
| HAWAII | \$1,370 | 5 | \$1,278 | 5 | 7.20 | 13.56 | 6 | 14.00 | 4 |
| U.S. Av. | 1,065 | -- | 987 | -- | 7.90 | 11.19 | -- | 11.43 | -- |
| Ala. | 747 | 47 | 650 | 50 | 14.92 | 9.98 | 40 | 9.53 | 44 |
| Alaska | 6,554 | 1 | 4,189 | 1 | 56.46 | 51.24 | 1 | 36.89 | 1 |
| Ariz. | 1,039 | 20 | 1,007 | 16 | 3.18 | 11.82 | 13 | 12.67 | 8 |
| Ark. | 667 | 51 | 654 | 49 | 1.99 | 9.18 | 46 | 9.68 | 43 |
| Calif. | 1,214 | 8 | 1,172 | 7 | 3.58 | 11.10 | 24 | 11.93 | 15 |
| Colo. | 936 | 32 | 990 | 19 | (5.45) | 9.34 | 44 | 11.08 | 27 |
| Conn. | 1,195 | 9 | 1,070 | 13 | 11.68 | 10.20 | 34 | 10.32 | 36 |
| Del. | 1,125 | 13 | 1,059 | 15 | 6.23 | 10.88 | 26 | 11.56 | 19 |
| Fla. | 802 | 41 | 758 | 41 | 5.80 | 8.92 | 47 | 9.41 | 46 |
| Ga. | 835 | 38 | 770 | 39 | 8.44 | 10.34 | 32 | 10.53 | 31 |
| Idaho | 812 | 40 | 754 | 42 | 7.69 | 10.08 | 36 | 10.10 | 40 |
| Ill. | 1,117 | 15 | 1,084 | 11 | 3.04 | 10.62 | 29 | 11.19 | 24 |
| Ind. | 778 | 44 | 744 | 44 | 4.57 | 8.71 | 49 | 8.89 | 51 |
| Iowa | 1,021 | 23 | 967 | 24 | 5.58 | 10.91 | 25 | 11.16 | 25 |
| Kans. | 1,007 | 26 | 926 | 26 | 8.75 | 10.09 | 35 | 10.04 | 41 |
| Ky. | 785 | 43 | 740 | 45 | 6.08 | 10.31 | 33 | 10.49 | 34 |
| La. | 960 | 29 | 841 | 32 | 14.15 | 11.35 | 19 | 11.23 | 23 |
| Me. | 928 | 34 | 858 | 29 | 8.16 | 11.71 | 14 | 12.17 | 14 |
| Md. | 1,169 | 11 | 1,104 | 10 | 5.89 | 11.18 | 22 | 11.74 | 18 |
| Mass. | 1,363 | 6 | 1,243 | 6 | 9.65 | 13.46 | 7 | 13.81 | 5 |
| Mich. | 1,124 | 14 | 1,075 | 12 | 4.56 | 11.30 | 20 | 11.51 | 20 |
| Minn. | 1,181 | 10 | 1,125 | 9 | 4.98 | 12.15 | 11 | 12.60 | 11 |
| Miss. | 715 | 49 | 646 | 51 | 10.68 | 10.87 | 28 | 10.64 | 30 |
| Mo. | 773 | 45 | 759 | 40 | 1.84 | 8.61 | 50 | 9.22 | 49 |
| Mont. | 1,062 | 19 | 1,000 | 17 | 6.20 | 12.44 | 9 | 12.67 | 9 |
| Neb. | 944 | 30 | 963 | 25 | (1.97) | 10.08 | 37 | 11.13 | 26 |
| Nev. | 993 | 27 | 972 | 23 | 2.16 | 9.26 | 45 | 9.99 | 42 |
| N. H. | 731 | 48 | 740 | 46 | (1.22) | 8.01 | 51 | 9.07 | 50 |
| N. J. | 1,335 | 7 | 1,137 | 8 | 17.41 | 12.22 | 10 | 13.70 | 7 |
| N. M. | 1,096 | 16 | 879 | 28 | 24.69 | 13.98 | 5 | 12.29 | 12 |
| N. Y. | 1,630 | 3 | 1,495 | 2 | 9.03 | 15.89 | 2 | 16.31 | 2 |
| N. C. | 787 | 42 | 748 | 43 | 5.21 | 10.07 | 38 | 10.52 | 32 |
| N. D. | 1,018 | 24 | 847 | 31 | 20.19 | 11.64 | 15 | 10.14 | 38 |
| Ohio | 892 | 35 | 810 | 35 | 10.12 | 9.43 | 43 | 9.31 | 47 |
| Okla. | 1,104 | 25 | 827 | 34 | 22.61 | 11.12 | 23 | 10.15 | 37 |
| Ore. | 1,074 | 18 | 979 | 21 | 9.70 | 11.53 | 16 | 11.32 | 22 |
| Pa. | 1,026 | 22 | 978 | 22 | 4.91 | 10.88 | 27 | 11.43 | 21 |
| R. I. | 1,089 | 17 | 992 | 18 | 9.78 | 11.53 | 17 | 11.83 | 17 |
| S. C. | 759 | 46 | 708 | 47 | 7.20 | 10.45 | 31 | 10.76 | 29 |
| S. D. | 874 | 36 | 789 | 38 | 10.77 | 11.20 | 21 | 10.50 | 33 |
| Tenn. | 678 | 50 | 656 | 48 | 3.35 | 8.78 | 48 | 9.26 | 48 |
| Texas | 940 | 31 | 806 | 36 | 16.63 | 9.85 | 42 | 9.49 | 45 |
| Utah | 873 | 37 | 840 | 33 | 3.93 | 11.41 | 18 | 11.93 | 16 |
| Vt. | 985 | 28 | 900 | 27 | 9.44 | 12.58 | 8 | 12.67 | 10 |
| Va. | 929 | 33 | 856 | 30 | 8.53 | 9.89 | 41 | 10.13 | 39 |
| Wash. | 1,038 | 21 | 989 | 20 | 4.95 | 10.07 | 39 | 10.44 | 35 |
| W. Va. | 828 | 39 | 796 | 37 | 4.02 | 10.62 | 30 | 11.07 | 28 |
| Wisc. | 1,136 | 12 | 1,061 | 14 | 7.07 | 12.15 | 12 | 12.27 | 13 |
| Wyo. | 1,619 | 4 | 1,399 | 4 | 15.73 | 14.86 | 4 | 14.22 | 3 |
| D. C. | 1,792 | 2 | 1,475 | 3 | 21.49 | 14.88 | 3 | 13.80 | 6 |

a. Population excluding armed forces overseas for April 1, 1980 and July 1, 1981 (provisional) as estimated by the U.S. Department of Commerce.

b. Fiscal year taxes as a percentage of prior calendar year personal income.

c. Computed from preliminary state tax collections according to estimates by the U.S. Department of Commerce for fiscal 1981.

SOURCE: "State Tax Collections in 1981," "Governmental Finances in 1979-1980," and "Survey of Current Business," July 1981, U.S. Department of Commerce.

WHERE GOVERNMENT GETS ITS MONEY

Perhaps the best indicator of Hawaii's highly centralized form of government is the taxing authority relationship between the state and the four counties. During fiscal 1981, nearly 81% of the state and local taxes collected in Hawaii were revenues of the state. The largest source of tax revenues was the state general excise tax which contributed more than 38% of all tax collections, contributing more than one-half billion dollars to the state treasury.

The four counties of Hawaii rely heavily upon the real property tax although county fuel taxes, motor vehicle weight tax and the public utility franchise tax also contribute to the operating revenues of the state's political subdivisions. The rates for the property, fuel, and motor vehicle weight taxes are set and collected by the counties while the utility franchise tax is imposed by the state and collected by the counties.

In addition to the general excise tax, the state personal and corporate income tax and the real property tax continue to be the mainstays of Hawaii's tax system with the income tax contributing nearly 27% and the real property tax contributing more than 15% of all tax collections for 1981. While these three taxes experienced a substantial growth over the previous years, the overall performance of Hawaii's tax system reflected a moderation in change as total tax collections grew by only 9.5% in 1981 as compared to the 11.2% growth rate experienced in 1980 and the 14.1% growth rate witnessed during 1979.

The real property tax remains the keystone of the counties' revenue sources, representing 45% of Honolulu's \$368 million, 46% of Maui's \$36 million, 49% of Hawaii's \$50 million, and 39% of Kauai's \$24 million in revenues.

Federal taxes collected in Hawaii continued to rise during 1981, reflecting a 9.3% increase over the previous year's take. Federal individual income and employment taxes, including Social Security taxes, enjoyed a 12.8% growth during this period and contributed more than nearly \$1.6 billion to the federal treasury. Although corporate income taxes contributed the second largest amount in federal taxes from Hawaii, totaling more than \$182 million, this represented a drop of 15% from the previous year's collections, reflecting a slowing of the economy throughout the state and across the nation.

TABLE 8
FEDERAL TAX COLLECTIONS^a
By Source — Selected Fiscal Years
(Dollars in Thousands)

| Source | 1981 | 1980 | 1979 | 1976 | 1971 |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Income and Profits Tax | | | | | |
| Individual Income & Employment | \$482,090,506 | \$412,569,261 | \$361,437,731 | \$231,608,899 | \$139,698,702 |
| Corporate Income & Profits | 73,733,156 | 72,379,610 | 71,447,876 | 46,782,956 | 30,319,953 |
| Subtotal Income & Profits | \$555,823,662 | \$484,948,871 | \$432,885,607 | \$278,391,855 | \$170,018,655 |
| Excise Taxes | | | | | |
| Alcoholic Beverages | \$ 5,688,413 | \$ 5,704,768 | \$ 5,647,924 | \$ 5,427,722 | \$ 4,800,482 |
| Tobacco | 2,583,857 | 2,446,416 | 2,495,517 | 2,487,894 | 2,206,585 |
| Manufacturers' Excises | | | | | |
| Gasoline | 4,007,956 | 4,218,147 | 4,525,065 | 4,125,674 | 3,547,678 |
| Tires and Tubes | 668,902 | 682,624 | 878,283 | 730,117 | 593,377 |
| Motor Vehicle Parts & Access. | 913,724 | 1,088,696 | 1,189,169 | 445,910 | 2,404,480 |
| Lubricating Oils | 100,760 | 108,402 | 108,647 | 92,851 | 88,185 |
| Other ^b | 397,658 | 389,552 | 356,449 | 91,554 | 61,997 |
| Retailers' Excises ^c | 587,486 | 560,144 | 553,291 | 417,250 | 4,838 |
| Miscellaneous Excises | | | | | |
| Telephone & Telegraph | 998,503 | 1,117,834 | 1,362,193 | 1,837,362 | 1,624,533 |
| Transportation of Persons | 1,280,732 | 1,565,971 | 1,272,003 | 793,597 | 423,082 |
| Other | 17,494,568 | 3,675,393 | 588,837 | 464,270 | 706,614 |
| Subtotal Excise Taxes | \$ 34,722,559 | \$ 21,557,947 | \$ 18,977,378 | \$ 16,914,201 | \$ 16,461,851 |
| Estate | \$ 6,694,641 | \$ 6,282,247 | \$ 5,344,176 | \$ 4,875,735 | \$ 3,352,641 |
| Gift | 215,745 | 216,134 | 174,899 | 431,730 | 431,642 |
| Unemployment | 3,645,456 | 3,309,000 | 2,958,000 | 1,562,752 | 972,409 |
| Miscellaneous Taxes | 5,697,040 | 3,061,075 | 72,126 | 343,518 | 410,001 |
| Total | \$606,799,103 | \$519,375,274 | \$460,412,185 | \$302,519,792 | \$191,647,198 |

a. Gross Internal Revenue Collections.

b. Includes Black Lung disability fund taxes.

c. Includes taxes on noncommercial aviation fuels and diesel fuels used on highways.

TABLE 9
DISTRIBUTION OF GENERAL REVENUE SOURCES
State and Local Government — Fiscal 1980^a
(Dollars in Millions)

| State | Total Amount | Percent of Total | | | | | | | | |
|--------|--------------|------------------|-------|----------|-------|-------|------------|--------|------------------------------|--------------------------|
| | | Fed. Grants | Taxes | | | | Vehi- cleb | Others | Current ^c Charges | Misc. ^d Revs. |
| | | | Total | In- come | Sales | Prop. | | | | |
| HAWAII | \$ 2,049.1 | 23.3 | 60.2 | 17.7 | 24.3 | 9.1 | 3.7 | 5.4 | 9.2 | 7.3 |
| U.S. | \$382,321.6 | 21.7 | 57.4 | 14.5 | 13.4 | 17.9 | 4.0 | 8.7 | 11.6 | 3.2 |
| Ala. | 5,306.1 | 27.7 | 47.7 | 10.1 | 14.8 | 5.8 | 4.7 | 12.3 | 19.0 | 5.6 |
| Alaska | 3,567.2 | 12.1 | 50.0 | 18.7 | 1.1 | 10.1 | 1.1 | 16.0 | 5.7 | 35.2 |
| Ariz. | 4,365.9 | 18.5 | 62.7 | 9.3 | 22.4 | 21.9 | 4.1 | 5.0 | 10.5 | 8.3 |
| Ark. | 2,897.5 | 28.8 | 51.6 | 13.8 | 12.9 | 10.5 | 7.2 | 7.2 | 13.0 | 6.6 |
| Calif. | 46,012.3 | 20.5 | 60.3 | 19.5 | 17.7 | 14.1 | 2.8 | 6.2 | 11.0 | 8.2 |
| Colo. | 5,066.1 | 19.8 | 56.4 | 11.3 | 17.2 | 18.8 | 3.5 | 5.7 | 13.6 | 10.3 |
| Conn. | 5,044.7 | 19.3 | 65.9 | 6.9 | 15.9 | 29.1 | 4.4 | 9.6 | 7.1 | 7.5 |
| Del. | 1,167.6 | 23.9 | 53.9 | 24.6 | -- | 8.5 | 4.4 | 16.4 | 14.6 | 7.6 |
| Fla. | 13,240.9 | 20.7 | 55.7 | 2.8 | 17.0 | 16.5 | 5.2 | 14.2 | 15.2 | 8.3 |
| Ga. | 8,028.0 | 24.0 | 52.4 | 13.8 | 14.3 | 13.5 | 4.7 | 6.0 | 17.1 | 6.5 |
| Idaho | 1,351.6 | 24.9 | 52.7 | 14.9 | 10.1 | 15.8 | 6.6 | 5.2 | 13.7 | 8.8 |
| Ill. | 19,347.3 | 20.9 | 64.0 | 13.9 | 15.1 | 21.7 | 4.2 | 9.1 | 8.8 | 6.4 |
| Ind. | 6,875.5 | 17.7 | 59.4 | 11.5 | 19.4 | 19.6 | 5.2 | 3.8 | 16.5 | 6.4 |
| Iowa | 4,746.7 | 19.3 | 59.4 | 15.6 | 10.6 | 22.1 | 6.4 | 4.7 | 14.7 | 6.7 |
| Kans. | 3,735.9 | 19.7 | 58.6 | 13.0 | 11.9 | 23.1 | 5.1 | 5.5 | 13.0 | 8.8 |
| Ky. | 5,032.2 | 26.8 | 53.8 | 16.8 | 12.1 | 9.8 | 4.9 | 10.3 | 10.6 | 8.7 |
| La. | 7,054.8 | 24.0 | 50.1 | 7.0 | 18.5 | 6.6 | 3.3 | 14.6 | 10.7 | 15.2 |
| Me. | 1,680.1 | 28.9 | 57.5 | 11.2 | 12.7 | 21.4 | 5.1 | 7.1 | 8.2 | 5.5 |
| Md. | 7,929.0 | 21.1 | 58.7 | 23.0 | 9.0 | 15.3 | 3.4 | 8.0 | 10.8 | 9.4 |
| Mass. | 11,201.4 | 24.3 | 63.7 | 21.4 | 6.7 | 28.4 | 2.4 | 4.9 | 7.6 | 4.5 |
| Mich. | 17,483.6 | 22.3 | 56.9 | 17.4 | 9.8 | 21.9 | 4.1 | 3.7 | 13.3 | 7.5 |
| Minn. | 8,035.6 | 19.7 | 57.1 | 20.5 | 8.1 | 16.4 | 4.3 | 7.7 | 12.3 | 10.9 |
| Miss. | 3,462.9 | 31.0 | 47.1 | 6.2 | 19.4 | 10.2 | 4.6 | 6.7 | 16.3 | 5.6 |
| Mo. | 6,588.1 | 25.1 | 56.7 | 12.9 | 15.5 | 16.1 | 4.8 | 7.4 | 11.7 | 6.5 |
| Mont. | 1,500.8 | 28.9 | 52.4 | 12.0 | -- | 23.9 | 5.3 | 11.2 | 7.7 | 10.9 |
| Neb. | 2,626.7 | 18.0 | 57.6 | 11.2 | 12.1 | 23.9 | 5.8 | 4.6 | 14.9 | 9.6 |
| Nev. | 1,499.2 | 20.8 | 53.6 | -- | 14.6 | 14.1 | 4.6 | 20.3 | 14.4 | 11.2 |
| N. H. | 1,220.9 | 25.5 | 55.8 | 6.0 | -- | 34.0 | 5.7 | 10.1 | 11.7 | 7.0 |
| N. J. | 12,686.5 | 18.0 | 66.0 | 11.8 | 9.3 | 28.9 | 4.3 | 11.6 | 10.4 | 5.6 |
| N. M. | 2,514.3 | 22.0 | 45.5 | 3.7 | 17.2 | 7.3 | 4.2 | 13.1 | 9.7 | 22.8 |
| N. Y. | 40,820.3 | 20.7 | 64.3 | 21.4 | 12.5 | 21.5 | 2.0 | 6.9 | 8.5 | 6.4 |
| N. C. | 7,732.3 | 25.3 | 56.8 | 19.0 | 11.5 | 13.0 | 5.5 | 7.8 | 12.7 | 5.1 |
| N. D. | 1,249.4 | 22.4 | 44.3 | 7.2 | 9.9 | 14.1 | 4.7 | 8.4 | 17.2 | 16.2 |
| Ohio | 14,959.3 | 20.6 | 58.5 | 15.8 | 10.7 | 20.3 | 4.3 | 7.5 | 13.4 | 7.5 |
| Okla. | 4,552.2 | 21.9 | 54.9 | 9.9 | 12.0 | 10.1 | 5.5 | 17.5 | 14.7 | 8.5 |
| Ore. | 5,113.1 | 24.8 | 50.4 | 20.4 | -- | 19.7 | 3.9 | 6.3 | 12.5 | 12.3 |
| Pa. | 18,296.1 | 20.1 | 63.4 | 19.2 | 10.9 | 16.2 | 4.7 | 12.5 | 9.0 | 7.5 |
| R. I. | 1,696.4 | 25.4 | 55.4 | 12.2 | 10.0 | 23.1 | 3.4 | 6.7 | 9.1 | 10.1 |
| S. C. | 4,020.6 | 24.1 | 54.9 | 16.1 | 14.3 | 12.4 | 5.1 | 7.0 | 14.7 | 6.3 |
| S. D. | 1,106.7 | 28.5 | 49.2 | 0.3 | 15.0 | 21.9 | 5.9 | 6.0 | 12.3 | 10.0 |
| Tenn. | 5,888.9 | 26.9 | 51.2 | 3.9 | 21.3 | 12.3 | 5.8 | 7.9 | 15.1 | 6.8 |
| Texas | 20,275.8 | 18.6 | 56.6 | -- | 14.9 | 19.6 | 4.1 | 18.0 | 12.9 | 12.0 |
| Utah | 2,284.5 | 25.4 | 53.7 | 13.4 | 17.3 | 15.0 | 4.0 | 4.0 | 11.9 | 8.9 |
| Vt. | 885.0 | 31.1 | 52.0 | 11.9 | 4.6 | 21.8 | 4.7 | 8.9 | 9.5 | 7.4 |
| Va. | 7,807.0 | 22.1 | 58.9 | 16.6 | 10.3 | 16.1 | 5.4 | 10.2 | 13.1 | 6.2 |
| Wash. | 7,426.6 | 20.5 | 55.0 | -- | 24.0 | 16.2 | 4.6 | 10.3 | 12.7 | 11.8 |
| W. Va. | 2,901.9 | 27.8 | 53.5 | 9.8 | 20.6 | 9.2 | 5.2 | 8.6 | 11.2 | 7.5 |
| Wisc. | 8,510.5 | 21.0 | 58.7 | 20.5 | 10.0 | 19.9 | 3.5 | 4.8 | 13.7 | 6.7 |
| Wyo. | 1,277.5 | 21.6 | 51.6 | -- | 15.0 | 20.3 | 5.3 | 10.9 | 11.4 | 15.4 |
| D. C. | 2,248.4 | 51.1 | 41.8 | 15.2 | 8.6 | 9.7 | 1.6 | 6.7 | 4.1 | 3.0 |

NOTE: Total may not add due to rounding.

- a. Excludes revenues from insurance trust funds, utility enterprises, and monopoly liquor stores.
- b. Includes motor fuel taxes and motor vehicle license fees.
- c. Includes revenues from hospital charges, higher education institutional charges, school lunch programs and sewerage education.
- d. Includes interest earnings.

SOURCE: "Governmental Finances in 1979-80," Series GF 80, No. 5, U.S. Department of Commerce, Washington, D.C., September 1981.

TABLE 10
GENERAL EXCISE TAX COLLECTIONS
State of Hawaii — Selected Calendar Years

| Activities | 1981 | 1980 | 1976 | Change 1981 from 1980 | |
|------------------------------|----------------------|----------------------|----------------------|-----------------------|---------------|
| | | | | Amount | Percent |
| Retailing | \$268,029,955 | \$244,385,117 | \$148,977,472 | \$23,644,838 | 9.68 |
| Services | 72,396,442 | 69,720,104 | 39,123,338 | 2,676,338 | 3.84 |
| Contracting | 64,550,509 | 62,786,313 | 40,517,352 | 1,764,196 | 2.81 |
| Theater, Radio, Amusement | 5,180,075 | 4,862,470 | 3,284,918 | 317,605 | 6.53 |
| Interest | 8,239,675 | 6,991,615 | 3,486,712 | 1,248,060 | 17.85 |
| Commissions | 11,067,169 | 11,465,336 | 6,778,733 | 398,167 | - 3.47 |
| Hotel Rentals | 30,828,237 | 28,344,807 | 17,331,996 | 2,483,430 | 8.76 |
| All Other Rentals | 50,791,949 | 44,483,798 | 29,146,207 | 6,308,151 | 14.18 |
| Use (4%) | 17,453,336 | 10,475,093 | 5,224,457 | 6,978,243 | 66.62 |
| All Others | 9,833,851 | 11,679,929 | 4,704,228 | - 1,846,078 | -15.81 |
| Sub-Total | \$538,371,198 | \$495,194,582 | \$298,575,413 | \$43,176,616 | 8.72 |
| Sugar Processing | \$ 2,077,218 | \$ 2,636,893 | \$ 1,375,390 | -\$ 559,675 | -21.22 |
| Pine Canning | 861,710 | 979,883 | 477,438 | - 118,165 | -12.06 |
| Sub-Total | \$ 2,938,936 | \$ 3,616,776 | \$ 1,852,828 | -\$ 677,840 | -18.74 |
| Producing | \$ 882,953 | \$ 718,471 | \$ 578,647 | \$ 164,482 | 22.89 |
| Manufacturing ^a | 3,153,672 | 3,130,022 | 2,065,930 | 23,650 | 0.76 |
| Sub-Total | \$ 4,036,625 | \$ 3,848,493 | \$ 2,644,577 | \$ 188,132 | 4.89 |
| Wholesaling ^b | \$ 17,643,806 | \$ 14,934,383 | \$ 8,609,412 | \$ 2,709,423 | 18.14 |
| Intermediary Services | 285,960 | 266,219 | 205,085 | 19,741 | 7.42 |
| Use (1/2%) | 11,588,841 | 8,988,453 | 5,947,570 | 2,600,388 | 28.93 |
| Disabled Vendors | -- | -- | 6,666 | -- | -- |
| Sub-Total | \$ 29,518,607 | \$ 24,189,055 | \$ 14,768,733 | \$ 5,329,552 | 22.03 |
| Insurance Solicitors | \$ 382,914 | \$ 454,920 | \$ 612,975 | -\$ 72,006 | -15.83 |
| Penalties and Interest | -- | -- | 1,436,185 | -- | -- |
| Estimated Tax ^c | -- | -- | 108,615 | -- | -- |
| Sub-Total | \$ 382,914 | \$ 454,902 | \$ 2,157,775 | -\$ 72,006 | -15.82 |
| Total | \$575,216,324 | \$527,303,826 | \$319,999,326 | \$47,912,498 | 9.09 |

NOTE: Total for 1981 reflects net adjustments and collections not assignable by source of \$31,956.

a. Includes canning other than pineapple.

b. 1981 data and 1980 revised data includes disabled vendors.

c. Net payments of estimated tax.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 11
DISTRIBUTION OF FEDERAL REVENUE SHARING FUNDS
State and Local Governments: Fiscal Years^a

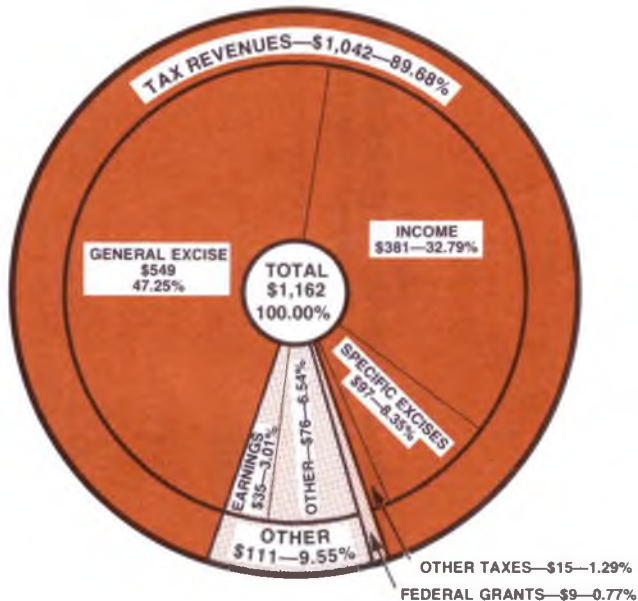
| Unit of Government | 1981 | 1980 | 1979 | Change 1981 from 1979 | |
|-----------------------|---------------------|---------------------|---------------------|-----------------------|---------------|
| | | | | Amount | Percent |
| State of Hawaii | \$ 5,342,404 | \$10,989,072 | \$11,229,255 | -\$5,886,851 | -52.42 |
| County of: | | | | | |
| Honolulu | 19,504,634 | 16,129,620 | 16,447,141 | 3,057,493 | 18.59 |
| Mau | 1,854,325 | 1,906,250 | 2,054,895 | - 200,570 | - 9.76 |
| Hawaii | 2,861,002 | 2,644,597 | 2,833,638 | 27,364 | 0.97 |
| Kauai | 1,162,884 | 1,129,961 | 1,117,765 | 45,119 | 4.04 |
| Total | \$30,725,249 | \$32,799,500 | \$33,682,694 | -\$2,957,445 | - 8.78 |

a. Established by State and Local Fiscal Assistance Act of 1972 to distribute federal assistance moneys to state and local governments.

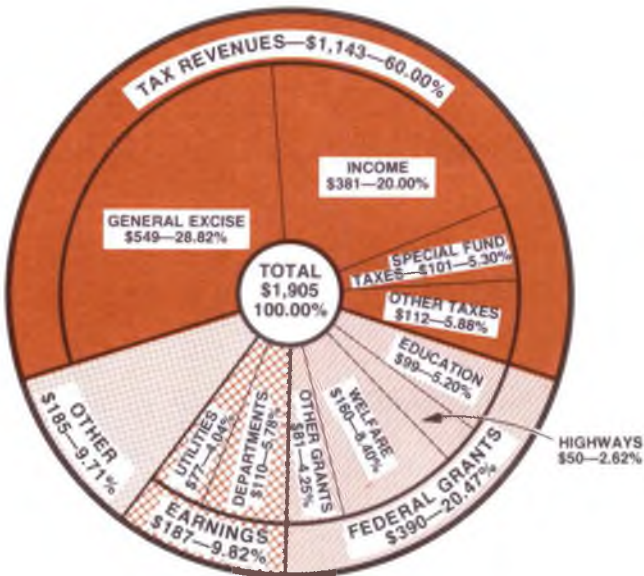
SOURCE: Compiled from the Department of Accounting and General Services, State of Hawaii, and County Finance Directors' Annual Reports.

CHART 4
SOURCES OF STATE GOVERNMENT OPERATING REVENUES
 STATE OF HAWAII — FISCAL 1981
 (Dollars in Millions)

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 12 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the 1981 Annual Report of the Comptroller, State of Hawaii.

TABLE 12
STATE REVENUE RECEIPTS
Hawaii — Fiscal Years 1980 and 1981^a

| Source of Revenue | Fiscal 1981 | | | Fiscal 1980 | | |
|--|------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|
| | General Fund | Special Funds | Total | General Fund | Special Funds | Total |
| Tax Revenues | | | | | | |
| General Excise | \$ 549,277,002 | \$ -- | \$ 549,277,002 | \$ 498,669,586 | \$ -- | \$ 498,669,586 |
| Specific Excise ^b | 96,479,359 | 42,013,693 | 138,493,052 | 81,192,906 | 43,105,900 | 124,298,806 |
| Individual Income | 334,418,883 | -- | 334,418,883 | 311,403,845 | -- | 311,403,845 |
| Corporate Income | 46,955,150 | -- | 46,955,150 | 42,423,522 | -- | 42,423,522 |
| Unemployment Compensation | -- | 58,758,612 | 58,758,612 | -- | 67,535,525 | 67,535,525 |
| Other Taxes, Lic. & Permits ^c | 14,750,386 | 671,359 | 15,421,745 | 16,730,679 | 391,214 | 17,121,893 |
| Sub-Total Taxes | \$1,041,880,780 | \$101,443,664 | \$1,143,324,444 | \$ 950,420,538 | \$111,032,639 | \$1,061,453,177 |
| Fines, Forfeitures & Escheats | \$ 6,709,012 | \$ 482,070 | \$ 7,191,082 | \$ 5,540,483 | \$ 448,573 | \$ 5,989,056 |
| Federal Grants-in-aid | 9,060,251 | 380,794,918 | 389,855,169 | 7,750,661 | 366,654,461 | 374,405,122 |
| Revenues from Other Agencies | 894,473 | 540,532 | 1,435,005 | 905,999 | 839,251 | 1,745,250 |
| Rents, Royalties & Land Income | 51,071,589 | 47,150,276 | 98,221,865 | 43,347,354 | 43,501,702 | 86,849,056 |
| Earnings - General Departments | 35,365,019 | 75,031,107 | 110,396,126 | 35,317,858 | 62,480,519 | 97,798,377 |
| - Public Serv. Enterp. | -- | 76,705,973 | 76,705,973 | -- | 76,783,850 | 76,783,850 |
| Repayment Debt Costs: Counties | 146,021 | -- | 146,021 | 150,747 | -- | 150,747 |
| Interest Earned | -- | -- | -- | 657,300 | -- | 657,300 |
| Miscellaneous | 17,405,403 | 60,477,926 | 77,883,329 | 5,673,204 | 48,681,690 | 54,354,894 |
| Total^d | \$1,162,532,548 | \$742,626,466 | \$1,905,159,014 | \$1,049,764,144 | \$710,422,685 | \$1,760,186,829 |

a. Due to reclassification of funds, amounts not exactly comparable to prior years. Excludes certain Trust and Agency funds to avoid duplication.

b. Includes Public Utilities, Tobacco, Liquor, Insurance and Fuel taxes.

c. Includes Franchise tax, Inheritance and Estate taxes, Conveyance tax.

d. Excludes transfers and repayments except as shown.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, State of Hawaii.

TABLE 13
STATE AND COUNTY TAX COLLECTIONS IN HAWAII
Selected Fiscal Years

| Unit of Government Source | 1981 | 1980 | 1979 | 1976 | 1971 |
|-----------------------------------|------------------------|------------------------|------------------------|----------------------|----------------------|
| <u>State of Hawaii</u> | | | | | |
| General Excise & Use | \$ 549,277,003 | \$ 498,669,587 | \$ 430,849,901 | \$309,903,095 | \$178,029,838 |
| Fuel | 53,117,140 | 51,053,309 | 48,318,750 | 41,547,244 | 27,260,016 |
| Liquor | 6,963,872 | 12,948,415 | 20,433,985 | 15,010,230 | 8,384,947 |
| Tobacco | 13,799,006 | 12,759,365 | 11,855,701 | 9,574,208 | 6,437,835 |
| Insurance | 23,973,114 | 22,240,367 | 18,466,002 | 16,082,029 | 7,316,606 |
| Public Service Companies | 50,150,497 | 32,458,108 | 33,924,866 | 28,582,799 | 13,620,099 |
| Banks and Other Fin. Corporations | 5,789,705 | 7,835,771 | 7,602,035 | 2,491,889 | 2,301,068 |
| Corporate Income ^a | 46,955,151 | 42,423,522 | 32,273,128 | 32,861,809 | 12,875,846 |
| Individual Income ^b | | | | | |
| Net Income | 334,569,710 | 311,403,886 | 264,557,220 | 184,915,571 | 116,232,577 |
| Inheritance & Estate | 4,588,542 | 4,327,864 | 4,141,033 | 3,253,741 | 4,427,619 |
| Real Property | 217,261,728 | 186,217,582 | 174,343,109 | 153,787,887 | 87,892,526 |
| Conveyance (Realty Transfer) | 1,990,331 | 2,268,750 | 1,857,695 | 827,274 | 484,047 |
| Licenses, Permits and Other | 4,299,012 | 3,479,835 | 3,595,007 | 2,834,030 | 1,409,668 |
| Unemployment Compensation | 58,754,843 | 67,535,526 | 75,458,288 | 48,967,131 | 14,017,573 |
| Sub-Total | \$1,371,489,654 | \$1,255,621,887 | \$1,127,676,720 | \$850,638,937 | \$480,690,265 |
| <u>Counties</u> | | | | | |
| Liquor Licenses & Fees | \$ 2,204,665 | \$ 2,702,246 | \$ 2,269,330 | \$ 1,681,774 | \$ 1,108,707 |
| Utility Franchise | 11,497,015 | 9,115,696 | 8,022,829 | 5,613,863 | 2,185,710 |
| Motor Vehicle Weight ^c | 23,317,547 | 22,726,743 | 21,948,319 | 12,446,764 | 10,451,192 |
| Licenses, Permits and Other | 10,635,296 | 5,502,600 | 5,051,862 | 5,653,806 | 3,170,141 |
| Sub-Total | \$ 47,654,523 | \$ 40,047,285 | \$ 37,292,340 | \$ 25,396,207 | \$ 16,915,750 |
| Total | \$1,419,144,177 | \$1,295,669,172 | \$1,164,969,060 | \$876,035,144 | \$497,606,015 |

a. Includes payments of estimated taxes less refunds.

b. Individual income includes withheld and estimated tax less refunds, and delinquent compensation tax (repealed 1/1/58).

c. Includes state motor vehicle weight tax from 1978.

Source: Department of Taxation and Department of Accounting and General Services, State of Hawaii and County Finance Directors' Annual Reports.

TABLE 14
ALLOCATION OF STATE AND COUNTY TAXES
Hawaii — Fiscal Years 1980 and 1981
(In Thousands)

| Type of Taxes | 1981 Allocated to | | | | | | 1980 Allocated to | | | | | |
|-----------------------------|----------------------|------------------|-----------------|-----------------|-----------------|--------------------|----------------------|------------------|-----------------|-----------------|-----------------|--------------------|
| | State | Honolulu | MauI | Hawaii | Kauai | Total | State | Honolulu | MauI | Hawaii | Kauai | Total |
| State Collections | | | | | | | | | | | | |
| General Excise ^a | \$ 531,105 | \$ 7,734 | \$ 2,994 | \$ 4,328 | \$ 3,116 | \$ 549,277 | \$ 480,498 | \$ 7,734 | \$ 2,994 | \$ 4,328 | \$ 3,116 | \$ 498,670 |
| Fuel | 33,663 | 15,248 | 1,583 | 2,012 | 611 | 53,117 | 34,779 | 11,998 | 1,622 | 2,031 | 623 | 51,053 |
| Liquor | 6,964 | | | | | 6,964 | 12,948 | | | | | 12,948 |
| Tobacco | 13,799 | | | | | 13,799 | 12,759 | | | | | 12,759 |
| Insurance | 23,973 | | | | | 23,973 | 22,240 | | | | | 22,240 |
| Public Service Co. | 50,150 | | | | | 50,150 | 32,458 | | | | | 32,458 |
| Banks & Fin. Corp. | 5,790 | | | | | 5,790 | 7,836 | | | | | 7,836 |
| Income - Corp. ^b | 46,955 | | | | | 46,955 | 42,424 | | | | | 42,424 |
| - Indiv. ^c | 334,570 | | | | | 334,570 | 311,404 | | | | | 311,404 |
| Inher. & Estate | 4,589 | | | | | 4,589 | 4,328 | | | | | 4,328 |
| Real Property | 5 | 166,301 | 16,662 | 24,798 | 9,496 | 217,262 | 8 | 145,003 | 11,627 | 21,603 | 7,977 | 186,218 |
| Conveyance | 1,990 | | | | | 1,990 | 2,269 | | | | | 2,269 |
| Unempl. Comp. | 58,755 | | | | | 58,755 | 67,536 | | | | | 67,536 |
| Licenses & Other | 4,299 | | | | | 4,299 | 3,480 | | | | | 3,480 |
| Sub-Total | \$1,116,607 | \$189,283 | \$21,239 | \$31,138 | \$13,223 | \$1,371,490 | \$1,034,967 | \$164,735 | \$16,243 | \$27,962 | \$11,716 | \$1,255,622 |
| County Collections | | | | | | | | | | | | |
| Liquor Lic. & Fees | \$ -- | \$ 1,081 | \$ 515 | \$ 392 | \$ 216 | \$ 2,205 | \$ -- | \$ 1,720 | \$ 459 | \$ 332 | \$ 192 | \$ 2,702 |
| Utility Franchise | -- | 9,155 | 551 | 1,123 | 667 | 11,497 | -- | 7,329 | 412 | 872 | 502 | 9,116 |
| Motor Veh. Weight | 8,373 | 11,072 | 1,175 | 1,628 | 1,070 | 23,318 | 9,381 | 10,673 | 1,147 | 1,521 | 1,005 | 22,727 |
| All Others | -- | 8,363 | 761 | 1,034 | 478 | 10,635 | -- | 3,662 | 613 | 830 | 397 | 5,503 |
| Sub-Total | \$ 8,373 | \$ 29,671 | \$ 3,002 | \$ 4,177 | \$ 2,432 | \$ 47,655 | \$ 8,381 | \$ 23,384 | \$ 2,631 | \$ 3,555 | \$ 2,096 | \$ 40,047 |
| Total | \$1,124,980 | \$218,954 | \$24,241 | \$35,315 | \$15,655 | \$1,419,145 | \$1,043,348 | \$188,119 | \$18,874 | \$31,517 | \$13,812 | \$1,295,669 |

NOTE: Detail may not add to total due to rounding.

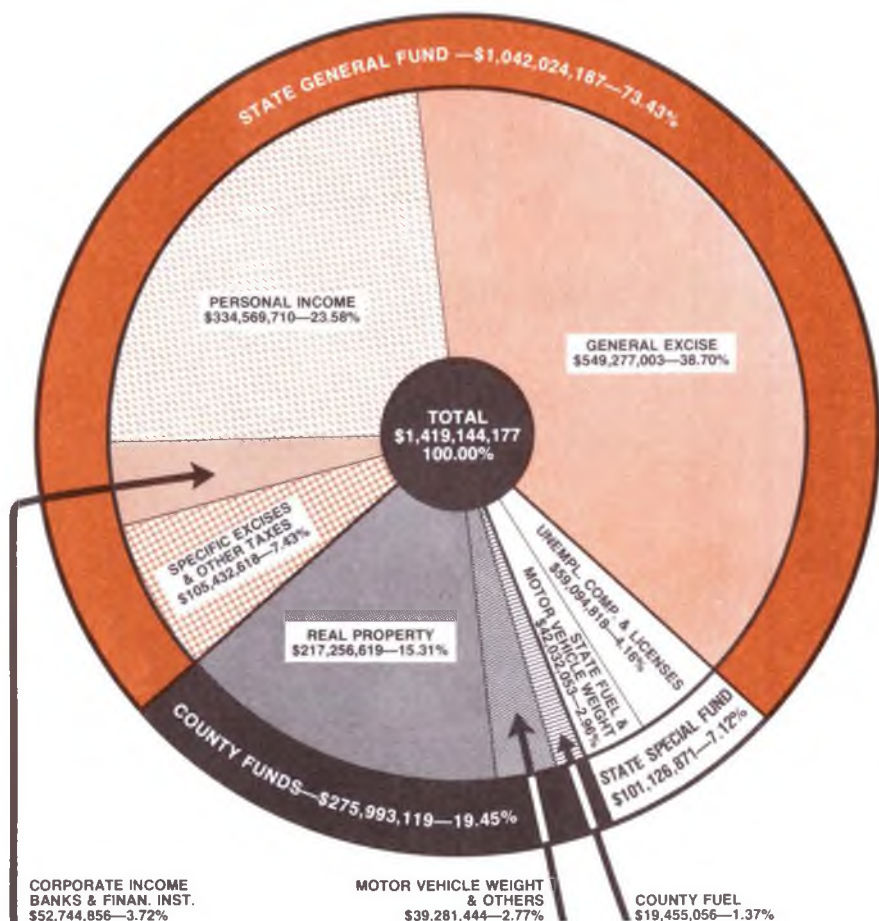
a. Act 114, 1973 provided fixed amounts for county grants-in-aid subject to transfer of county function.

b. Includes amounts paid on declared estimated taxes less refunds.

c. Includes delinquent collections from Compensation and Dividends Tax repealed 1/1/58 and Personal Net Income Tax, including payments for withheld and declared estimated taxes less refunds.

SOURCE: Department of Taxation, and Accounting and General Services, State of Hawaii; the various county Finance Directors' Annual Reports, and Table 13.

CHART 5
HAWAII STATE AND COUNTY TAX COLLECTIONS
Fiscal Year 1981



NOTE: Details do not agree exactly with Table 13 because of different sources.

SOURCE: Department of Taxation, and Accounting and General Services, State of Hawaii, and Counties' Annual Financial Reports.

TABLE 15
LIQUID FUEL TAX COLLECTIONS
State of Hawaii — Selected Fiscal Years

| Type of Fuel | Tax Per Gal. Fiscal 1981 | 1981 | 1980 | 1979 | 1976 |
|----------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| STATE TAX REVENUES | | | | | |
| OAHU | | | | | |
| Gasoline | 8.5¢ | \$18,936,976 | \$19,692,525 | \$20,510,535 | \$18,483,954 |
| Other Highway ^a | 6¢ & 8.5¢ | 1,149,865 | 1,040,911 | 1,018,227 | 822,775 |
| Other Non-Hwy. | 1¢ | 469,700 | 434,844 | 453,226 | 342,943 |
| Aviation | 1¢ | 4,684,319 | 5,006,394 | 4,636,770 | 4,319,418 |
| Small Boat ^b | 1¢ & 15¢ | 35,057 | 23,414 | 23,118 | 25,130 |
| TOTAL OAHU | -- | \$23,275,917 | \$26,198,088 | \$26,641,876 | \$23,994,220 |
| MAUI | | | | | |
| Gasoline | 8.5¢ | \$ 2,564,604 | \$ 2,644,435 | \$ 2,665,752 | \$ 2,012,463 |
| Other Highway ^a | 6¢ & 8.5¢ | 153,677 | 139,735 | 114,846 | 107,682 |
| Other Non-Hwy. | 1¢ | 321,620 | 269,564 | 242,341 | 242,373 |
| Aviation | 1¢ | 34,474 | 37,347 | 48,634 | 49,259 |
| Small Boat ^b | 1¢ & 13.5¢ | 902 | 680 | 464 | 1,835 |
| TOTAL MAUI | -- | \$ 3,075,277 | \$ 3,091,761 | \$ 3,072,037 | \$ 2,413,612 |
| HAWAII | | | | | |
| Gasoline | 8.5¢ | \$ 3,245,515 | \$ 3,234,000 | \$ 3,243,903 | \$ 2,691,580 |
| Other Highway ^a | 6¢ & 8.5¢ | 187,225 | 233,393 | 245,143 | 207,727 |
| Other Non-Hwy. | 1¢ | 130,987 | 125,490 | 129,666 | 104,143 |
| Aviation | 1¢ | 71,008 | 152,195 | 168,433 | 133,485 |
| Small Boat ^b | 1¢ & 13.5¢ | 34,131 | 32,385 | 31,522 | 30,401 |
| TOTAL HAWAII | -- | \$ 3,668,866 | \$ 3,777,463 | \$ 3,818,667 | \$ 3,167,336 |
| KAUAI | | | | | |
| Gasoline | 8.5¢ | \$ 1,240,410 | \$ 1,262,293 | \$ 1,306,809 | \$ 1,080,148 |
| Other Highway ^a | 6¢ & 8.5¢ | 72,297 | 72,599 | 59,581 | 57,574 |
| Other Non-Hwy. | 1¢ | 193,890 | 263,099 | 230,030 | 112,440 |
| Aviation | 1¢ | 6,394 | 6,118 | 7,217 | 4,067 |
| Small Boat ^b | 1¢ & 12.5¢ | 1,083 | 738 | 223 | 1,686 |
| TOTAL KAUAI | -- | \$ 1,514,074 | \$ 1,604,847 | \$ 1,603,860 | \$ 1,255,915 |
| ALL COUNTIES | | | | | |
| Gasoline | -- | \$25,987,505 | \$26,833,253 | \$27,726,999 | \$24,268,145 |
| Other Highway | -- | 1,563,064 | 1,486,638 | 1,437,797 | 1,195,758 |
| Other Non-Hwy. | -- | 1,116,197 | 1,092,997 | 1,055,263 | 801,899 |
| Aviation | -- | 4,796,195 | 5,202,054 | 4,861,054 | 4,506,229 |
| Small Boats ^c | -- | 71,173 | 57,217 | 55,327 | 59,052 |
| TOTAL ALL COUNTIES | -- | \$33,534,134 | \$34,672,159 | \$35,136,440 | \$30,831,083 |
| COUNTY TAX REVENUES | | | | | |
| OAHU | | | | | |
| Gasoline | 6.5¢ | \$14,477,979 | \$11,500,175 | \$ 8,443,723 | \$ 7,603,975 |
| Other Highway ^a | 4¢ & 6.5¢ | 875,113 | 582,388 | 414,953 | 330,545 |
| TOTAL OAHU | -- | \$15,353,092 | \$12,082,563 | \$ 8,858,676 | \$ 7,934,520 |
| MAUI | | | | | |
| Gasoline | 5¢ | \$ 1,505,096 | \$ 1,552,739 | \$ 1,562,811 | \$ 1,168,601 |
| Other Highway ^a | 3¢ & 6.5¢ | 90,031 | 81,768 | 66,989 | 60,564 |
| TOTAL MAUI | -- | \$ 1,595,127 | \$ 1,634,507 | \$ 1,629,800 | \$ 1,229,165 |
| HAWAII | | | | | |
| Gasoline | 5¢ | \$ 1,904,937 | \$ 1,898,463 | \$ 1,906,439 | \$ 943,425 |
| Other Highway ^a | 3¢ & 5¢ | 110,944 | 136,707 | 143,767 | 73,214 |
| TOTAL HAWAII | -- | \$ 2,015,881 | \$ 2,035,170 | \$ 2,050,206 | \$ 1,016,639 |
| KAUAI | | | | | |
| Gasoline | 5¢ | \$ 581,697 | \$ 592,136 | \$ 613,044 | \$ 503,131 |
| Other Highway ^a | 3¢ & 4¢ | 34,095 | 34,226 | 28,089 | 27,709 |
| TOTAL KAUAI | -- | \$ 615,792 | \$ 626,362 | \$ 641,133 | \$ 530,840 |
| ALL COUNTIES | | | | | |
| Gasoline | -- | \$18,469,709 | \$15,543,513 | \$12,526,017 | \$10,219,132 |
| Other Highway | -- | 1,110,183 | 835,089 | 653,798 | 492,032 |
| TOTAL ALL COUNTIES | -- | \$19,579,892 | \$16,378,602 | \$13,179,815 | \$10,711,164 |

NOTE: Detail may not add to total due to rounding.

a. Low rate for LPG, higher for diesel.

b. Fuel other than gasoline at 1¢ per gallon.

c. Includes \$13,791 in 1976, \$15,958 in 1979, \$17,503 in 1980, and \$22,180 in 1981 allocated to counties.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 16
STATE GENERAL SALES TAX DATA
Tax Rates as of January 1, 1982

| State | Retail Rates ^a | | Other Rates ^b | Credit Granted Against Income Taxes | Food Taxable ^c | Drugs Taxable ^d |
|--------|-----------------------------|-------|--------------------------|-------------------------------------|---------------------------|----------------------------|
| | State | Local | | | | |
| HAWAII | 4.0% | -- | % 0.5% | Yes | Yes | Yes |
| Ala. | 4.0 | 3.0 | -- | No | Yes | No |
| Alaska | -- | 6.0 | -- | No | Yes | Yes |
| Ariz. | 4.0 | 2.0 | -- | No | No | No |
| Ark. | 3.0 | 1.0 | -- | No | Yes | No |
| Calif. | 4.75 | 1.75 | -- | No | No | No |
| Colo. | 3.0 | 4.0 | -- | No | No | No |
| Conn. | 7.5 | -- | -- | No | Yes | No |
| Del. | No state or local sales tax | | | | | |
| Fla. | 4.0 | 2.0 | -- | No | No | No |
| Ga. | 3.0 | 1.0 | -- | No | Yes | Yes |
| Idaho | 3.0 | -- | -- | No | Yes | No |
| Ill. | 4.0 | 1.0 | -- | No | Yes | Yes |
| Ind. | 4.0 | -- | 0.325 | No | No | No |
| Iowa | 3.0 | -- | -- | No | Yes | No |
| Kans. | 3.0 | 1.0 | -- | Yes ^e | Yes | No |
| Ky. | 5.0 | 0.5 | -- | No | No | No |
| La. | 3.0 | 3.0 | -- | No | No | No |
| Me. | 5.0 | -- | -- | No | No | No |
| Md. | 5.0 | -- | -- | No | No | No |
| Mass. | 5.0 | -- | -- | No | No | No |
| Mich. | 4.0 | -- | -- | No | No | No |
| Minn. | 5.0 | 1.0 | -- | No | No | No |
| Miss. | 5.0 | -- | 0.125 | No | Yes | No |
| Mo. | 3.125 | 1.0 | -- | No | Yes | No |
| Mont. | No state or local sales tax | | | | | |
| Neb. | 3.0 | 1.5 | -- | Yes | Yes | No |
| Nev. | 5.75 | 1.25 | -- | No | No | No |
| N. H. | No state or local sales tax | | | | | |
| N. J. | 5.0 | -- | -- | No | No | No |
| N. M. | 3.5 | 1.0 | -- | Yes | Yes | Yes |
| N. Y. | 4.0 | 4.25 | -- | No | No | No |
| N. C. | 3.0 | 1.0 | -- | No | Yes | No |
| N. D. | 3.0 | -- | -- | No | No | No |
| Ohio | 5.0 | 2.5 | -- | No | No | No |
| Okla. | 2.0 | 3.0 | -- | No | Yes | No |
| Ore. | No state or local sales tax | | | | | |
| Pa. | 6.0 | 0.4 | -- | No | No | No |
| R. I. | 6.0 | -- | -- | No | No | No |
| S. C. | 4.0 | -- | -- | No | Yes | No |
| S. D. | 4.0 | 2.0 | -- | Yes ^e | Yes | No |
| Tenn. | 4.5 | 2.25 | -- | No | Yes | No |
| Texas | 4.0 | 1.0 | -- | No | No | No |
| Utah | 4.0 | 0.75 | -- | No | Yes | No |
| Vt. | 3.0 | -- | -- | Yes | No | No |
| Va. | 3.0 | 1.0 | -- | No | Yes | No |
| Wash. | 5.5 | .925 | 0.44 | No | No | No |
| W. Va. | 5.0 | -- | 0.88 & 0.27 | No | No | No |
| Wisc. | 4.0 | 0.5 | -- | No | No | No |
| Wyo. | 3.0 | 1.0 | -- | Yes ^e | Yes | No |
| D. C. | -- | 6.0 | -- | No | No | No |

- a. Generally on tangible personalty only, although a few states (including Hawaii) tax selected services. Local rate is highest allowed or imposed.
- b. Hawaii levies tax on wholesaling, producing and manufacturing; Ind. and Miss. on wholesaling; Wash. on wholesaling and manufacturing; and West Virginia on manufacturing and wholesaling respectively.
- c. Food for home consumption; restaurant meals are generally taxable.
- d. Generally limited to prescription medicine and drugs, although some states exempt various other medical items such as patent medicines, baby supplies, eyeglasses and artificial limbs. Reduced rate in Ill.
- e. Refund granted to low income elderly or disabled persons.
- SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 17
STATE FUEL, TOBACCO AND LIQUOR TAXES
Tax Rates as of January 1, 1982

| State | Motor Fuel Tax ^a | | Tobacco Taxes | | Liquor ^d (Per Gal.) |
|--------|-----------------------------|------------------|----------------------------|-------------------|-----------------------------------|
| | State | Local | Cigarettes (¢ Per Pack) | Other Products | |
| HAWAII | 8.5 | 6.5 | 40% Whlsc. ^c | 40% Whlsc. | 20% Whlsc. |
| Ala. | 11.0 ^b | 3.0 | 16.0 | Yes | 48% Retail ^e |
| Alaska | 8.0 | | 8.0 | No | \$4.00 |
| Ariz. | 9.6 | | 13.0 | Yes | 2.50 |
| Ark. | 9.5 ^b | | 17.75 | 16% Whlsc. | \$2.50+3% Retail |
| Calif. | 7.0 | | 10.0 | No | 2.00 |
| Colo. | 9.0 | | 10.0 | No | 2.28 |
| Conn. | 11.0 | | 21.0 | No | 2.50 |
| Del. | 11.0 | | 14.0 | 30% Whlsc. | 2.25 |
| Fla. | 8.0 | 1.0 | 21.0 | No | 4.75 |
| Ga. | 7.5 | | 12.0 | Yes | 3.79 |
| Idaho | 11.5 | | 9.1 | 35% Whlsc. | 14% Retail ^e |
| Ill. | 7.5 | 3.0 | 12.0 | No | 2.00 |
| Ind. | 11.1 | | 10.5 | No | 2.68 |
| Iowa | 13.0 ^b | | 18.0 | 10% Whlsc. | 15% Whlsc. ^e |
| Kans. | 8.0 ^b | | 11.0 | 10% Whlsc. | 2.50 |
| Ky. | 9.5 | | 3.0 | No | 1.92 |
| La. | 8.0 | | 11.0 | Yes | 2.50 |
| Me. | 9.0 | | 16.0 | No | 2.37 ^e |
| Md. | 9.0 | | 13.0 | No | 1.50 |
| Mass. | 10.8 | | 21.0 | No | 4.05 |
| Mich. | 11.0 | | 11.0 | No | 13.85% Retail ^e |
| Minn. | 13.0 | | 18.0 | 20% Whlsc. | 4.39 |
| Miss. | 9.0 ^b | 3.0 | 11.0 | Yes | 2.50 ^e |
| Mo. | 7.0 | | 9.0 | No | 2.00 |
| Mont. | 9.0 ^b | | 12.0 | 12.5% Whlsc. | 26% Retail ^e |
| Neb. | 13.7 | | 14.0 | No | 2.75 |
| Nev. | 8.0 ^b | 4.0 | 10.0 | No | 2.05 |
| N. H. | 14.0 | | 12.0 | No | (e) |
| N. J. | 8.0 | | 19.0 | No | 2.80 |
| N. M. | 9.0 | 2.0 | 12.0 | No | 1.50 |
| N. Y. | 8.0 ^b | 1.0 ^f | 15.0 | No | 3.25 |
| N. C. | 12.0 | | 2.0 | No | 22.5% Retail |
| N. D. | 8.0 | | 12.0 | 11% Whlsc. | 2.50 |
| Ohio | 7.0 | | 14.0 | No | (e) |
| Okla. | 6.58 ^b | | 18.0 | Yes | 4.00 |
| Ore. | 8.0 | 1.0 | 16.0 | No | (e) |
| Pa. | 11.0 | | 18.0 | No | \$1.00+18% Retail ^e |
| R. I. | 12.0 | | 23.0 | No | 2.50 |
| S. C. | 13.0 | | 7.0 | Yes | \$1.92+9% Surtax |
| S. D. | 13.0 | | 15.0 | No | 3.80 |
| Tenn. | 9.0 ^b | | 13.0 | 6% Whlsc. | 4.00 |
| Texas | 5.0 ^b | | 18.5 | Yes | 2.00 |
| Utah | 11.0 | | 10.0 | 25% Retail | 13% Retail ^e |
| Vt. | 11.0 ^b | | 12.0 | 20% Whlsc. | 25% Retail ^e |
| Va. | 11.0 | | 2.5 | No | 15% Retail ^e |
| Wash. | 12.0 | | 20.0 | 45% Whlsc. | (e) |
| W. Va. | 10.5 | | 17.0 | No | (e) |
| Wisc. | 13.0 | | 20.0 | 20% Whlsc. | 3.25 |
| Wyo. | 8.0 ^b | | 8.0 | No | 0.95 ^e |
| D. C. | -- | 13.0 | 13.0 | No | 1.50 |

a. Gasoline for use on public highways. Local rate is highest imposed. Additional tax of 3% of retail imposed in Georgia.

b. Rate for diesel for use on public highways differs in: Oklahoma and Texas, 6.5¢; Kansas, Mississippi and New York, 10¢; Arkansas, Nevada, 10.5¢; Montana, 11.0¢; Alabama, Tennessee, 12¢; Iowa, 13.5¢; and tax exempt in Vermont and Wyoming.

c. Tax is approximately 15¢ per pack in Hawaii.

d. Rates apply on to distilled spirits not in excess of 100 proof.

e. Monopoly states. Revenues received through markup plus taxes except markup only in New Hampshire and Oregon.

f. On leaded gas in New York City.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 18
STATE PERSONAL INCOME TAX DATA
At January 1, 1982

| State | Federal Inc. Tax Deduct. ^a | Tax Rate | | | | Steps in Range | Personal Exemption or Credit ^b | |
|--------------------|---------------------------------------|---|----------|-------|-----------|----------------|---|------------------|
| | | Min. | On First | Max. | Over | | Single | Dependent |
| HAWAII | No | 2.25% | \$ 500 | 11.0% | \$ 30,000 | 11 | \$1,000 ^c | \$1,000 |
| Ala. | Yes | 1.5 | 1,000 | 5.0 | 5,000 | 4 | 1,500 | 300 |
| Alaska | No | personal income tax | | | | | | |
| Ariz. | Yes | 2.0 | 1,000 | 8.0 | 6,000 | 7 | 1,589 | 954 |
| Ark. | No | 1.0 | 2,999 | 7.0 | 25,000 | 6 | 17.50 ^{b,c} | 6 ^b |
| Calif. | No | 1.0 | 2,850 | 11.0 | 22,140 | 11 | 35.00 ^{b,c} | 11 ^b |
| Colo. ^d | Yes | 2.5 | 1,335 | 8.0 | 13,352 | 11 | 850 | 850 |
| Conn. ^d | No | personal income tax | | | | | | |
| Del. | Yes | 1.4 | 1,000 | 13.5 | 50,000 | 15 | 600 | 600 |
| Fla. | No | personal income tax | | | | | | |
| Ga. | No | 1.0 | 750 | 6.0 | 7,000 | 6 | 1,500 | 700 |
| Idaho | No | 2.0 | 1,000 | 7.5 | 5,000 | 6 | (c)(e) | (e) |
| Ill. | No | 2.5% flat rate | | | | | 1,000 | 1,000 |
| Ind. | No | 1.9% flat rate | | | | | 1,000 ^c | 500 |
| Iowa | Yes | 0.5 | 1,023 | 13.0 | 76,725 | 13 | 18 ^b | 13 ^b |
| Kans. | Yes | 2.0 | 2,000 | 9.0 | 25,000 | 8 | 1,000 | 1,000 |
| Ky. | Yes | 2.0 | 3,000 | 6.0 | 8,000 | 5 | 20 ^b | 20 ^b |
| La. | Yes | 2.0 | 10,000 | 6.0 | 50,000 | 3 | 6,000 | 1,000 |
| Me. | No | 1.0 | 2,000 | 10.0 | 25,000 | 8 | 1,000 | 1,000 |
| Md. | No | 2.0 | 1,000 | 5.0 | 3,000 | 4 | 800 | 800 |
| Mass. ^d | No | 5% flat rate + 7.5% surtax | | | | | 2,000 ^{c,e} | 700 |
| Mich. | No | 4.6% flat rate | | | | | 1,500 ^c | 1,500 |
| Minn. | Yes | 1.6 | 654 | 16.0 | 35,915 | 12 | 66 ^{b,c} | 66 ^b |
| Miss. | No | 3.0 | 5,000 | 4.0 | 5,000 | 2 | 6,000 | 1,500 |
| Mo. | Yes | 1.5 | 1,000 | 6.0 | 9,000 | 10 | 1,200 ^c | 400 |
| Mont. | Yes | 2.0 | 1,100 | 11.0 | 38,400 | 10 | 880 ^e | 880 |
| Neb. | No | 17% of adjusted federal liability | | | | | | |
| Nev. | No | state income tax | | | | | | |
| N. H. | No | 5.0% of interest and dividend income over \$600 | | | | | | |
| N. J. | No | 2.0 | 20,000 | 2.5 | 20,000 | 2 | 1,000 | 1,000 |
| N. M. | No | 0.5 | 2,000 | 6.0 | 100,000 | 18 | 1,000 | 1,000 |
| N. Y. | No | 2.0 | 1,000 | 14.0 | 23,000 | 13 | 800 ^c | 800 |
| N. C. | No | 3.0 | 2,000 | 7.0 | 10,000 | 5 | 1,100 | 800 |
| N. D. | Yes | 1.0 | 3,000 | 7.5 | 30,000 | 6 | 750 | 750 |
| Ohio | No | 0.5 | 5,000 | 3.5 | 40,000 | 6 | 650 | 650 |
| Oklia. | Yes | 0.5 | 2,000 | 6.0 | 15,000 | 7 | 750 ^c | 750 ^c |
| Ore. | Yes | 4.2 | 500 | 10.8 | 5,000 | 7 | 1,000 | 1,000 |
| Pa. | No | 2.2% flat rate | | | | | | |
| R. I. | No | 19.24% of adjusted federal liability | | | | | 1,000 ^c | 1,000 |
| S. C. | Yes | 2.0 | 2,000 | 7.0 | 10,000 | 6 | 800 | 800 |
| S. D. | No | personal income tax | | | | | | |
| Tenn. | No | 6.0% on dividend and interest income | | | | | | |
| Texas | No | state income tax | | | | | | |
| Utah | Yes | 2.75 | 750 | 7.75 | 3,750 | 6 | 750 | 750 |
| Vt. | No | 24% of federal liability | | | | | 1,000 ^c | 1,000 |
| Va. | No | 2.0 | 3,000 | 5.75 | 12,000 | 4 | 600 | 600 |
| Wash. | No | state income tax | | | | | | |
| W. Va. | No | 2.1 | 2,000 | 9.6 | 200,000 | 24 | 600 | 600 |
| Wisc. | No | 3.4 | 3,600 | 10.0 | 48,200 | 8 | 20 ^{b,c} | 20 ^b |
| Wyo. | No | state income tax | | | | | | |
| D. C. | No | 2.0 | 1,000 | 11.0 | 25,000 | 10 | 750 ^c | 750 |

- a. Generally limited to federal taxes paid on income taxed by the state; maximum deductible amounts are limited by certain states.
- b. States granting tax credits in lieu of personal exemptions.
- c. Additional credits deducted directly from tax liability and designed to relieve the burden of taxes other than income taxes; i.e., sales, property, and/or local income taxes. Limited to elderly in some states. Adjusted for inflation in Arizona, California, Colorado, Iowa, Minnesota, Montana, and Wisconsin.
- d. Additional rates: Colorado, 2% on interest and dividends over \$15,000; Connecticut, graduated tax levied on dividends if federal adjusted gross income exceeds \$20,000; Massachusetts, 10% on interest, dividends and capital gains.
- e. No double exemptions for joint returns. Federal zero-bracket amount permitted in Idaho.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 19
STATE CORPORATION NET INCOME TAX
Rates and Estimated Burdens on Selected Incomes
January 1, 1982

| State | State/Federal Corporation | | Net Operating Loss ^b | Estimated State Income Tax on Net Taxable Income ^c | |
|--------|---|--|---------------------------------|---|----------|
| | Tax Deductible | Tax Rate | | \$5,000 | \$50,000 |
| HAWAII | Yes/No | 5.85% to \$25,000 6.435% over \$25,000 | CF-15, CB-5 | \$ 276 | \$ 2,886 |
| Ala. | No/Yes | 5.0% | -- | 210 | 2,025 |
| Alaska | No/No | 1% to \$10,000 9.4% over \$90,000 | CF-15, CB-4 | 50 | 1,500 |
| Ariz. | No/Yes | 2.5% to \$1,000 10.5% over \$6,000 | CF-5 | 196 | 3,974 |
| Ark. | No/No | 1% over \$3,000 6% over \$25,000 | CF-3 | 70 | 2,440 |
| Calif. | No/No | 9.6% | -- | 480 | 4,800 |
| Colo. | No/No | 5.0% | CF-15, CB-5 | 200 | 2,125 |
| Conn. | No/No | 10.0% | CF-5 | 500 | 5,000 |
| Del. | No/No | 8.7% | CF-15, CB-5 | 435 | 4,350 |
| Fla. | No/No | 5.0% | CF-7 | 250 | 2,500 |
| Ga. | No/No | 6.0% | CF-7, CB-5 | 300 | 3,000 |
| Idaho | No/No | 6.5% + \$10 | CF-5, CB-5 | 335 | 3,260 |
| Ill. | No/No | 4.0% + 2.5% ^d | CF-15, CB-5 | 325 | 3,250 |
| Ind. | No/No | 7% | CF-7, CB-5 | 350 | 3,500 |
| Iowa | No/Yes ^a | 6% to \$25,000 12% over \$250,000 | CF-15, CB-3 | 276 | 3,150 |
| Kan. | No/No | 4.5% to \$25,000 6.75% over \$25,000 | CF-15, CB-5 | 225 | 2,813 |
| Ky. | No/No | 3% to \$25,000 6% over \$100,000 | CF-7 | 150 | 1,750 |
| La. | No/Yes | 4% to \$25,000 8% over \$200,000 | CF-5, CB-7 | 168 | 1,813 |
| Ma. | No/No | 4.95% to \$25,000 6.93% over \$25,000 | CF-7, CB-5 | 248 | 2,970 |
| Md. | No/No | 7.0% | CF-15, CB-5 | 350 | 3,500 |
| Mass. | No/No | 8.33% | CF-5 for new businesses | 417 | 4,165 |
| Mich. | Special business tax of 2.35% is levied in lieu of corporate income tax | | | | |
| Minn. | No/No | 9% to \$25,000 12% over \$25,000 | CF-5, CB-3 | 450 | 5,250 |
| Miss. | No/No | 3% to \$5,000 4% over \$5,000 | CF-5 | 100 | 1,950 |
| Mo. | Yes/Yes | 5.0% | CF-15, CB-5 | 200 | 1,929 |
| Mont. | No/No | 6.75% | CF-7, CB-5 | 338 | 3,375 |
| Neb. | Yes/No | 3.75% to \$50,000 5.25% over \$50,000 | CF-15, CB-5 | 181 | 1,807 |
| Nevada | No state corporation income tax | | | | |
| N. H. | No/No | 9.08% | -- | 454 | 4,540 |
| N. J. | No/No | 9.0% | -- | 450 | 4,500 |
| N. M. | Yes/No | 4% to \$1,000,000 6% over \$2,000,000 | CF-15, CB-3 | 192 | 1,923 |
| N. Y. | No/No | 10.0% | CF-15, CB-5 | 500 | 5,000 |
| N. C. | No/No | 6.0% | CF-5 | 300 | 3,000 |
| N. D. | No/Yes | 2% to \$3,000 7% over \$50,000 | CF-7, CB-5 | 96 | 1,820 |
| Ohio | Yes/No | 4.6% + 0.11% surtax to \$25,000 8% + 0.22% surtax over \$25,000 | CF-5 | 192 | 2,778 |
| Okla. | Yes/No | 4.0% | CF-15, CB-5 | 192 | 1,923 |
| Ore. | No/No | 7.5% | CF-5 | 375 | 3,750 |
| Pa. | No/No | 10.5% | CF-2 | 525 | 5,250 |
| R. I. | No/No | 8.0% | CF-15, CB-5 | 400 | 4,000 |
| S. C. | No/No | 6.0% | CF-7 for new businesses | 300 | 3,000 |
| S. D. | No state corporation income tax | | | | |
| Tenn. | No/No | 6.0% | CF-3 | 300 | 3,000 |
| Texas | No state corporation income tax | | | | |
| Utah | No/No | 4.0% | CF-5, CB-5 | 200 | 2,000 |
| Vt. | Yes/No | 5% to \$10,000 7.5% over \$250,000 | CF-15, CB-5 | 238 | 2,944 |
| Va. | No/No | 6.0% | CF-15, CB-5 | 300 | 3,000 |
| Wash. | No state corporation income tax | | | | |
| W. Va. | No/No | 6.0% | CF-15, CB-5 | 300 | 3,000 |
| Wisc. | Yes/No | 7.9% | CF-5 | 366 | 3,661 |
| Wyo. | No state corporation income tax | | | | |
| D. C. | No/No | 9.0% + 10% surtax | -- | 495 | 4,950 |

a. Deduction limited to federal tax on income taxed by the state, except in Utah. Further limited in Iowa to 30% of federal taxes paid.

b. Number of years carryforward and/or carryback of net operating loss. Carrybacks usually limited to year of enactment. Certain states also grant new businesses further relief.

c. "Net taxable income" is income net of all deductions and exemptions except any allowed for federal or state corporation income taxes paid.

d. An additional personal property replacement tax on net income.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc. Estimated tax liability computed by the Tax Foundation of Hawaii.

TABLE 20
REAL PROPERTY VALUATIONS IN HAWAII
Fiscal 1982 — By Counties^a
(Dollars in Thousands)

| Type of Property | Honolulu | Mau | Hawaii | Kauai | Total | Percent |
|-----------------------------------|---------------------|--------------------|--------------------|--------------------|---------------------|---------------|
| Homes: ^b Fee | \$ 4,441,210 | \$ 660,538 | \$ 542,613 | \$ 216,971 | \$ 5,861,332 | 23.10 |
| Leasehold | 2,196,889 | 36,428 | 35,351 | 3,371 | 2,272,039 | 8.96 |
| Government: Federal | 1,155,662 | 3,325 | 11,572 | 4,869 | 1,175,428 | 4.63 |
| State | 1,777,482 | 88,806 | 218,424 | 33,173 | 2,117,885 | 8.35 |
| Counties | 568,918 | 45,526 | 27,955 | 14,292 | 656,691 | 2.59 |
| Public Utilities ^c | 112,323 | 10,903 | 9,806 | 1,572 | 134,604 | 0.53 |
| Miscellaneous Exempt ^d | 884,052 | 63,098 | 75,835 | 21,576 | 1,044,561 | 4.12 |
| All Others | 7,546,724 | 2,408,921 | 1,421,173 | 731,721 | 12,108,539 | 47.73 |
| Total Gross Valuations | \$18,683,260 | \$3,317,545 | \$2,342,729 | \$1,027,545 | \$25,371,079 | 100.00 |
| Exempt Properties | | | | | | |
| Government | \$ 3,502,062 | \$ 137,657 | \$ 257,951 | \$ 52,334 | \$ 3,950,004 | 15.57 |
| Public Utilities ^c | 112,323 | 10,903 | 9,806 | 1,572 | 134,604 | 0.53 |
| Homes: ^b Fee | 1,184,537 | 180,955 | 241,892 | 92,066 | 1,699,450 | 6.70 |
| Leasehold | 508,843 | 9,569 | 15,175 | 1,700 | 535,287 | 2.11 |
| Others ^d | 884,052 | 63,098 | 75,835 | 21,576 | 1,044,561 | 4.12 |
| Sub-Total Exemptions | \$ 6,191,817 | \$ 402,182 | \$ 600,659 | \$ 169,248 | \$ 7,363,906 | 29.02 |
| Taxable Values | \$12,491,443 | \$2,915,363 | \$1,742,070 | \$ 858,297 | \$18,007,173 | 70.98 |
| Less 50% of Appeals | 40,602 | 21,192 | 2,839 | 8,804 | 73,437 | 0.29 |
| Net Taxable Values | \$12,450,841 | \$2,894,171 | \$1,739,231 | \$ 849,493 | \$17,933,736 | 70.69 |

- a. Gross valuations assessed to approximately 60% of market value. Detail may not add to total due to rounding.
- b. Owner occupied homestead. Basic exemption \$12,000; \$24,000; \$30,000, depending on age, for those 60 and over.
- c. Exempt from property taxation. Subject to selective sales public service companies tax.
- d. Includes property used for school, hospital, and nursing home, church, and cemetery purposes; non-profit labor unions, corporations, societies and associations; and the Hawaiian Homes Commission.
- SOURCE: Reports of the Real Property Assessment Division, Department of Finance, City and County of Honolulu, State of Hawaii.

TABLE 21
TRENDS IN REAL PROPERTY TAX BASE
State of Hawaii: By Counties^a
(In Thousands)

| Fiscal Year | | Honolulu ^b | Maui | Hawaii ^b | Kauai | All Counties ^b |
|------------------------|---------|-----------------------|---------------|---------------------|-------------|---------------------------|
| 1982 | | \$(12,450,841) | \$(2,894,171) | \$(1,739,231) | \$(849,493) | \$(17,933,736) |
| Improved Residential | - Land | 4,262,991 | 565,820 | 285,362 | 143,265 | 5,257,438 |
| | - Bldg. | 1,486,770 | 177,714 | 152,903 | 102,240 | 1,919,627 |
| Unimproved Residential | - Land | 171,310 | 86,915 | 59,090 | 33,604 | 350,919 |
| | - Bldg. | 5,046 | 332 | 5,491 | 4,352 | 15,221 |
| Hotel-Apartment | - Land | 907,679 | 404,169 | 107,619 | 129,453 | 1,548,920 |
| | - Bldg. | 2,105,695 | 1,047,613 | 302,614 | 268,119 | 3,724,041 |
| Commercial | - Land | 776,319 | 98,309 | 62,681 | 27,945 | 965,254 |
| | - Bldg. | 1,483,378 | 64,592 | 72,162 | 30,560 | 1,650,692 |
| Industrial | - Land | 713,469 | 63,930 | 30,057 | 8,997 | 816,453 |
| | - Bldg. | 377,080 | 55,939 | 45,563 | 13,971 | 492,553 |
| Agricultural | - Land | 105,243 | 239,732 | 480,469 | 60,296 | 885,740 |
| | - Bldg. | 37,422 | 74,742 | 108,236 | 15,185 | 235,585 |
| Conservation | - Land | 11,799 | 10,032 | 25,311 | 10,297 | 57,439 |
| | - Bldg. | 6,640 | 4,332 | 1,673 | 1,209 | 13,854 |
| 1981 | | 10,592,009 | 2,226,755 | 1,368,875 | 644,002 | 14,831,641 |
| 1980 | | 9,404,213 | 1,777,127 | 1,191,372 | 535,460 | 12,908,172 |
| 1979 | | 8,706,464 | 1,265,848 | 1,074,685 | 484,487 | 11,531,484 |
| 1978 | | 7,805,950 | 961,686 | 934,429 | 412,706 | 10,114,771 |
| 1977 | | 7,568,023 | 920,362 | 916,666 | 401,301 | 9,806,352 |
| 1976 | | 6,683,685 | 816,168 | 904,044 | 370,209 | 8,774,106 |
| 1975 | | 5,462,341 | 594,807 | 771,689 | 299,543 | 7,128,381 |
| 1974 | | 4,546,531 | 437,146 | 629,326 | 222,052 | 5,835,056 |
| 1973 | | 4,087,119 | 353,466 | 562,273 | 198,897 | 5,201,754 |

NOTE: Detail may not add to total due to rounding.

a. Net assessed valuations for tax rate purposes certified by the Director of Taxation as 60% of market value after fiscal year 1976. Prior years adjusted to 60% basis.

b. Excludes federal leased property assessable to lessee but not included for tax rate purposes of approximately \$2.1 million for Honolulu and \$171,400 for Hawaii.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Real Property Technical Office of the Department of Finance, City and County of Honolulu and Tax Research and Planning Office, Department of Taxation, State of Hawaii.

TABLE 22
TRENDS IN REAL PROPERTY TAX COLLECTIONS
State of Hawaii: By Counties

| Fiscal Year | Honolulu | MauI | Hawaii | Kauai | All Counties |
|--------------------------|-----------------|----------------|----------------|----------------|-----------------|
| 1982 (Est.) ^a | \$(189,626,308) | \$(21,706,283) | \$(31,132,235) | \$(12,317,649) | \$(254,782,479) |
| Impr. Res. | 87,568,860 | 5,576,505 | 7,844,944 | 3,559,823 | 104,550,132 |
| Unimprov. Res. | 2,685,902 | 654,353 | 1,156,000 | 550,362 | 5,046,617 |
| Hotel-Apt. | 45,893,686 | 10,888,365 | 7,343,171 | 5,764,794 | 69,890,016 |
| Commercial | 34,415,185 | 1,221,758 | 2,413,690 | 848,323 | 38,898,956 |
| Industrial | 16,609,061 | 899,018 | 1,353,598 | 333,036 | 19,194,713 |
| Agricultural | 2,172,788 | 2,358,555 | 10,537,820 | 1,094,475 | 16,163,638 |
| Conservation | 280,826 | 107,730 | 483,014 | 166,837 | 1,038,407 |
| 1981 | 166,301,144 | 16,661,599 | 24,797,746 | 9,496,130 | 217,256,619 |
| 1980 | 145,002,528 | 11,626,644 | 21,602,726 | 7,977,389 | 186,209,287 |
| 1979 | 135,047,817 | 12,055,703 | 19,821,901 | 7,408,160 | 174,333,581 |
| 1978 | 120,707,945 | 11,577,622 | 16,982,147 | 6,148,490 | 155,416,204 |
| 1977 | 114,326,276 | 11,725,735 | 16,943,416 | 6,207,789 | 149,203,216 |
| 1976 | 117,124,133 | 11,896,154 | 18,781,089 | 5,982,956 | 153,784,332 |
| 1975 | 98,225,109 | 9,828,053 | 15,621,740 | 4,992,839 | 128,667,741 |
| 1974 | 96,624,744 | 7,842,451 | 13,276,493 | 4,118,448 | 121,862,136 |
| 1973 | 84,481,270 | 6,291,453 | 11,577,947 | 3,492,083 | 105,842,753 |

NOTE: Detail may not add due to rounding.

a. Totals include tax on certain federal leased property not allocated by class, but exclude minimum tax.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Finance, City and County of Honolulu and the Department of Taxation, State of Hawaii.

TABLE 23
TRENDS IN REAL PROPERTY TAX RATES
State of Hawaii: By Counties
(Rates for \$1,000 Taxable Values)

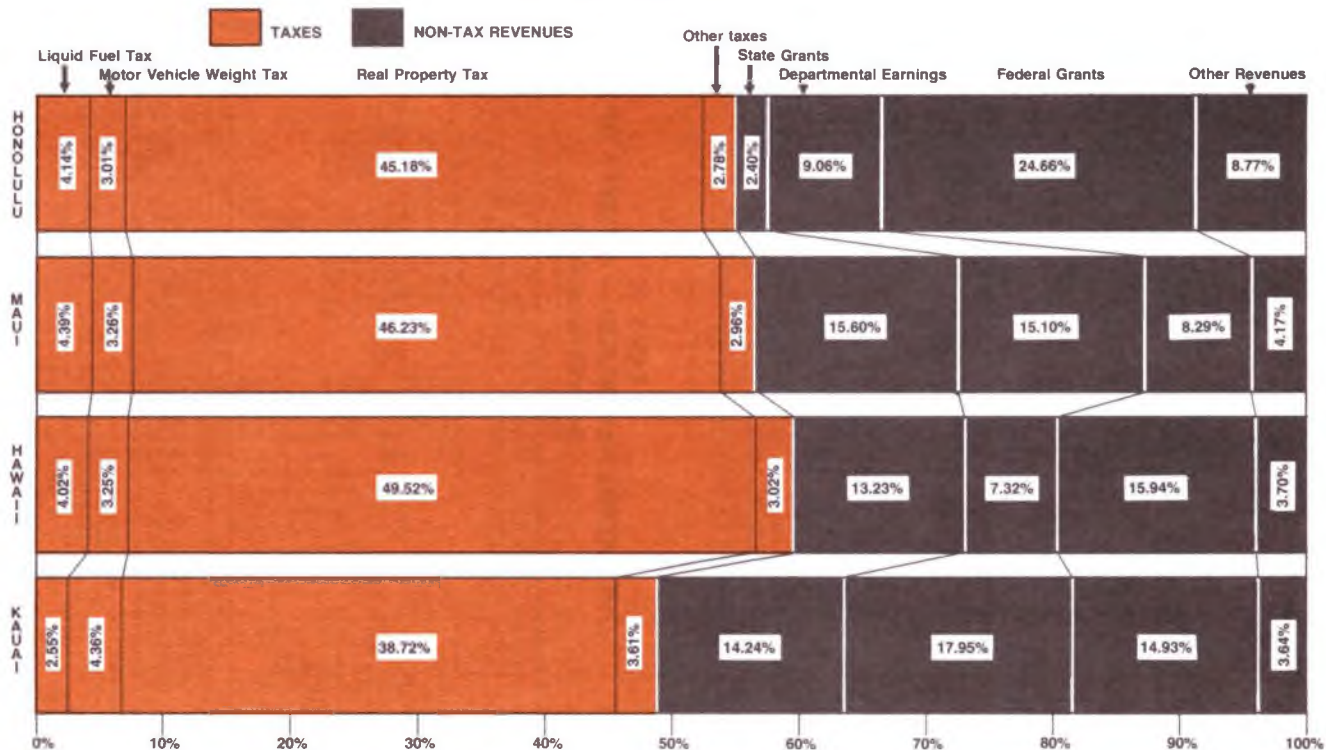
| Fiscal Year | Honolulu | MauI | Hawaii | Kauai | Average ^a |
|--------------------------------|----------|---------|---------|---------|----------------------|
| 1982 Average Rate ^b | \$15.23 | \$ 7.50 | \$17.90 | \$14.50 | \$14.21 |
| Improved Residential | 15.23 | 7.50 | 17.90 | 14.50 | 14.57 |
| Agricultural | 15.23 | 7.50 | 17.90 | 14.50 | 14.41 |
| Conservation | 15.23 | 7.50 | 17.90 | 14.50 | 14.57 |
| Hotel-Apartment | | | | | |
| Land | 15.23 | 7.50 | 17.90 | 14.50 | 13.34 |
| Bldg. | 15.23 | 7.50 | 17.90 | 14.50 | 13.22 |
| Unimproved Residential | | | | | |
| Land | 15.23 | 7.50 | 17.90 | 14.50 | 13.70 |
| Bldg. | 15.23 | 7.50 | 17.90 | 14.50 | 15.82 |
| Commercial | | | | | |
| Land | 15.23 | 7.50 | 17.90 | 14.50 | 14.59 |
| Bldg. | 15.23 | 7.50 | 17.90 | 14.50 | 15.03 |
| Industrial | | | | | |
| Land | 15.23 | 7.50 | 17.90 | 14.50 | 14.71 |
| Bldg. | 15.23 | 7.50 | 17.90 | 14.50 | 14.58 |
| 1981 Average Rate | 15.23 | 7.50 | 17.90 | 14.50 | 14.28 |
| 1980 " " | 15.23 | 6.47 | 17.90 | 14.50 | 14.25 |
| 1979 " " | 15.23 | 9.09 | 17.90 | 14.50 | 14.78 |
| 1978 " " | 15.37 | 11.96 | 17.90 | 14.50 | 15.25 |
| 1977 " " | 15.37 | 12.50 | 17.90 | 14.50 | 15.31 |
| 1976 " " | 15.37 | 12.50 | 17.90 | 14.50 | 15.34 |
| 1975 " " | 15.37 | 14.00 | 17.90 | 14.50 | 15.31 |
| 1974 " " | 17.71 | 15.00 | 17.90 | 15.00 | 17.44 |
| 1973 " " | 17.71 | 15.00 | 17.90 | 15.00 | 17.44 |
| 1972 " " | 19.21 | 15.00 | 17.90 | 15.00 | 18.62 |

a. State average rates computed by dividing "taxes to be raised" by total county taxable values.

b. Act 139 passed by the 1977 Session of the Legislature provided for uniform property tax rates effective January 1, 1980, subject to transfer of tax to counties.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Finance, City and County of Honolulu and the Department of Taxation, State of Hawaii.

CHART 6
SOURCES OF COUNTY GOVERNMENT REVENUE
 Percentage Distribution — By Counties
 Fiscal Year — 1981



SOURCE: Tables 24-27 inclusive.

TABLE 24
OPERATING REVENUES^a — CITY AND COUNTY OF HONOLULU
Selected Fiscal Years

| Source of Revenue | 1981 | 1980 | 1979 | 1976 | 1971 |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Taxes | | | | | |
| Real Property | \$166,301,144 | \$145,002,528 | \$135,047,817 | \$117,249,133 | \$ 73,010,061 |
| Liquid Fuel | 15,248,109 | 11,998,346 | 8,797,372 | 7,880,341 | 6,648,649 |
| Utility Franchise | 9,155,286 | 7,328,928 | 6,561,935 | 4,677,222 | 1,802,528 |
| Motor Vehicle Weight | 11,071,612 | 10,672,602 | 10,414,179 | 9,777,171 | 8,516,310 |
| Sub-Total Taxes | \$201,776,152 | \$175,002,404 | \$160,821,303 | \$139,583,866 | \$ 90,177,548 |
| Liquor Licenses & Fees | \$ 1,080,990 | \$ 1,719,822 | \$ 1,380,147 | \$ 1,102,391 | \$ 757,191 |
| Parking Meter Fees | 2,506,261 | 2,415,351 | 2,376,626 | 1,706,472 | 1,654,126 |
| Other Licenses & Permits | 8,363,264 | 3,662,185 | 3,508,365 | 4,257,300 | 2,452,799 |
| Fines, Forfeits, etc. | 75,883 | 77,103 | 65,369 | 61,564 | 52,212 |
| Departmental Earnings ^b | 33,368,091 | 30,208,348 | 25,547,669 | 6,688,836 | 7,390,878 |
| State Grants | | | | | |
| Pensioners | -- | -- | -- | -- | 442,994 |
| Act 155 ^c | 7,734,416 | 7,734,416 | 7,734,416 | 7,734,416 | 5,372,528 |
| Others | 1,112,847 | 1,190,713 | 1,482,474 | 1,309,512 | 1,581,080 |
| Sub-Total State Grants | \$ 8,847,263 | \$ 8,925,129 | \$ 9,216,890 | \$ 9,043,928 | \$ 7,396,603 |
| Federal Grants | \$ 90,783,046 | \$ 92,073,660 | \$106,586,114 | \$ 83,476,490 | \$10,094,748 |
| Hawaii Housing Authority | 230,408 | 344,101 | 246,153 | 117,217 | 194,632 |
| Land Sales | -- | -- | -- | -- | 567,400 |
| Miscellaneous | 21,069,472 | 10,279,368 | 3,030,782 | 3,217,940 | 1,685,881 |
| TOTAL | \$368,100,830 | \$324,707,471 | \$312,779,418 | \$249,256,003 | \$122,424,017 |

NOTE: Totals may not add due to rounding.

a. Excludes loan, bond, revolving, improvement district and trust funds, and Board of Water Supply revenues.

b. Includes rentals, interest, and other earnings.

c. Act 155, SLH 1965 replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Finance Director's Annual Financial Reports, City & County of Honolulu, State of Hawaii.

TABLE 25
OPERATING REVENUES^a — COUNTY OF MAUI
Selected Fiscal Years

| Source of Revenue | 1981 | 1980 | 1979 | 1976 | 1971 |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Taxes | | | | | |
| Real Property | \$16,661,599 | \$11,626,644 | \$12,055,703 | \$11,896,154 | \$ 4,608,901 |
| Liquid Fuel | 1,583,371 | 1,622,445 | 1,617,721 | 1,220,441 | 864,439 |
| Utility Franchise | 551,338 | 412,482 | 332,547 | 201,177 | 78,372 |
| Motor Vehicle Weight | 1,174,529 | 1,147,118 | 1,108,541 | 910,297 | 631,134 |
| Sub-Total Taxes | \$19,970,837 | \$14,808,689 | \$15,114,512 | \$14,228,069 | \$ 6,182,846 |
| Liquor Licenses & Fees | \$ 515,202 | \$ 458,910 | \$ 385,465 | \$ 239,619 | \$ 124,555 |
| Other Licenses & Permits | 760,755 | 613,571 | 605,555 | 525,717 | 239,781 |
| Fines, Forfeits & Penalties | 7,889 | 7,442 | 4,355 | 1,603 | 329 |
| Departmental Earnings ^b | 5,443,446 | 2,999,028 | 4,064,877 | 1,319,859 | 1,015,637 |
| State Grants | | | | | |
| Pensioners | -- | -- | -- | -- | 190,314 |
| Salary Adjustment | -- | -- | -- | -- | 176,807 |
| Act 155 ^c | 2,994,474 | 2,994,474 | 2,994,474 | 2,994,474 | 3,060,506 |
| Others | 2,626,232 | 2,025,099 | 4,667,359 | 2,463,902 | 375,994 |
| Sub-Total State Grants | \$ 5,620,706 | \$ 5,019,573 | \$ 7,661,833 | \$ 5,450,376 | \$ 3,803,621 |
| Federal Grants | \$ 2,988,197 | \$ 4,329,219 | \$ 5,146,662 | \$11,085,101 | -- |
| Hawaii Housing Authority | 11,015 | 12,615 | 22,314 | 3,406 | 6,837 |
| Miscellaneous | 722,470 | 175,034 | 194,027 | 1,089,628 | 35,447 |
| Total | \$36,040,519 | \$28,424,082 | \$33,199,600 | \$33,951,377 | \$11,429,052 |

a. Excludes Loan, Bond, Revolving, and certain Trust funds, Water Supply Revenues.

b. Includes rentals, interest, garbage collection charges and other earnings.

c. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Finance Director's Annual Financial Reports, County of Maui, State of Hawaii.

TABLE 26
OPERATING REVENUES^a — COUNTY OF HAWAII
Selected Fiscal Years

| Source of Revenue | 1981 | 1980 | 1979 | 1976 | 1971 |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Taxes | | | | | |
| Real Property | \$24,797,745 | \$21,602,726 | \$19,821,901 | \$18,781,089 | \$ 7,665,408 |
| Liquid Fuel | 2,012,086 | 2,030,502 | 2,045,387 | 1,016,382 | 787,517 |
| Utility Franchise | 1,122,923 | 872,030 | 740,739 | 482,508 | 205,449 |
| Motor Vehicle Weight | 1,628,142 | 1,321,350 | 1,446,924 | 1,214,271 | 903,993 |
| Sub-Total Taxes | \$29,560,896 | \$26,026,608 | \$24,054,951 | \$21,494,250 | \$ 9,562,367 |
| Liquor Licenses & Fees | \$ 391,975 | \$ 331,848 | \$ 330,817 | \$ 230,227 | \$ 163,603 |
| Parking Meter Fees | 37,671 | 38,203 | 42,692 | 51,046 | 43,949 |
| Other Licenses & Permits | 1,033,623 | 837,941 | 678,771 | 677,773 | 367,318 |
| Fines, Forfeits & Penalties | 616 | 3,493 | 872 | 650 | 2,728 |
| Departmental Earnings ^b | 3,666,550 | 2,696,186 | 2,193,601 | 1,459,279 | 800,784 |
| State Grants | | | | | |
| Pensioners | -- | -- | -- | -- | 254,935 |
| Salary Adjustment | -- | -- | -- | -- | 173,466 |
| Act 155 ^c | 4,327,834 | 4,327,834 | 4,327,834 | 4,327,834 | 4,770,583 |
| Others | 2,297,370 | 1,682,520 | 1,325,559 | 491,455 | 151,891 |
| Sub-Total State Grants | \$ 6,625,204 | \$ 6,010,354 | \$ 5,653,393 | \$ 4,819,289 | \$ 5,350,876 |
| Federal Grants | \$ 7,984,507 | \$ 8,190,188 | \$ 7,596,392 | \$ 6,353,644 | \$ 1,778,359 |
| Hawaii Housing Authority | 50,323 | 47,476 | 35,999 | -- | 14,681 |
| Land Sales | -- | -- | -- | -- | 543,283 |
| Miscellaneous | 729,574 | 337,880 | 353,252 | 174,367 | 458,624 |
| Total | \$50,080,939 | \$44,520,177 | \$40,940,740 | \$35,260,525 | \$19,086,573 |

- a. Excludes Loan, Bond, Revolving, certain Trust funds and Water Supply Revenues, Hilo Hospital, and Act 97 special funds.
b. Includes rentals, interest, garbage collection charges, etc.
c. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Finance Director's Annual Reports, County of Hawaii, State of Hawaii.

TABLE 27
OPERATING REVENUES^a — COUNTY OF KAUAI
Selected Fiscal Years

| Source of Revenue | 1981 | 1980 | 1979 | 1976 | 1971 |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Taxes | | | | | |
| Real Property | \$ 9,496,130 | \$ 7,977,389 | \$ 7,408,160 | \$ 5,982,956 | \$2,644,719 |
| Liquid Fuel | 624,737 | 623,183 | 631,374 | 526,746 | 427,101 |
| Utility Franchise | 667,468 | 502,256 | 387,608 | 252,956 | 99,361 |
| Motor Vehicle Weight | 1,070,185 | 1,004,974 | 976,451 | 545,025 | 399,755 |
| Sub-Total Taxes | \$11,858,520 | \$10,107,802 | \$ 9,403,593 | \$ 7,307,683 | \$3,570,936 |
| Liquor Licenses & Fees | 216,498 | 191,666 | 172,901 | 109,537 | 63,358 |
| Other Licenses & Permits | 477,654 | 396,736 | 299,172 | 193,016 | 90,243 |
| Fines, Forfeits & Permits | 10,633 | 6,517 | 1,770 | 2,387 | 395 |
| Departmental Earnings ^b | 4,402,998 | 1,925,970 | 1,613,452 | 1,235,239 | 306,971 |
| State Grants | | | | | |
| Pensioners | -- | -- | -- | -- | 91,196 |
| Salary Adjustment | -- | -- | -- | -- | 102,154 |
| Act 155 ^c | 3,116,321 | 3,116,321 | 3,116,321 | 3,190,821 | 3,140,948 |
| Others | 375,668 | 436,172 | 885,610 | 276,727 | 245,331 |
| Sub-Total State Grants | \$ 3,491,989 | \$ 3,552,493 | \$ 4,001,931 | \$ 3,467,548 | \$3,579,629 |
| Federal Grants | \$ 3,660,465 | \$ 3,452,442 | \$ 2,981,251 | \$ 2,155,567 | \$ 492,029 |
| Miscellaneous | 405,468 | 541,454 | 517,148 | 136,450 | 196,922 |
| Total | \$24,524,224 | \$20,175,080 | \$18,951,218 | \$14,607,427 | \$8,300,483 |

- a. Excludes Loan, Bond, Revolving and certain Trust funds, Water Supply Revenues.
b. Includes rentals, interest, garbage collection charges, developer contributions and other earnings.
c. Replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972, unless a county function is subsequently incorporated as a State function.

SOURCE: Finance Director's Annual Reports, County of Kauai, State of Hawaii.

TABLE 28
TAXES LEVIED IN HAWAII
As of January 1, 1982

| KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION AND REVENUE DISTRIBUTION ^a | REPORTS DUE & % OF TOTAL COLLECTIONS ^b |
|---|---|
| <p>PERSONAL INCOME TAX (Chapter 235) - On net incomes of individuals. Rates are: first \$800, no tax; next \$500, 2.25%; next \$500, 3.25%; next \$500, 4.5%; next \$500, 5%; next \$1,000, 6.5%; next \$2,000, 7.5%; next \$5,000, 8.5%; next \$4,000, 9.5%; next \$6,000, 10%; next \$10,000, 10.5%; and over \$30,800, 11%. Capital gains taxed at maximum 4.4%. Deductions generally follow federal law; including among others, state and local taxes (federal taxes not deductible), contributions, interest paid, medical expenses, union and professional dues. Exemptions are: individuals, \$1,000 per personal exemption (double for those over 65); blind, deaf, or disabled persons, \$7,000; estates, \$400; simple trusts, \$200; complex trusts, \$80; and last \$500 income from service as a military reservist. Military pay of residents is taxable. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers must file estimated income returns and pay estimated taxes quarterly. <u>Distribution:</u> State general fund.</p> <p>Individual credits based on adjusted gross income and granted to resident taxpayers are inversely graduated from a maximum of \$48 per qualified exemption when AGI is less than \$5,000 to \$8 when AGI is from \$14,000 to \$19,999. Additional credit of \$50 per qualified exemption granted to renters with AGI of less than \$20,000. Credits (double for those 65 and over) are deducted from tax liability and refunds are granted when credits exceed liability.</p> | <p>20th day of 4th month after close of income year. Withholding returns due on or before 15th day of following month. Estimates of income on 20th of April, June, September and January.</p> <p style="text-align: right;">24.59%</p> |
| <p>CORPORATE INCOME TAX (Chapter 235) - On net income of corporations up to \$25,000 at 5.85%, and 6.435% over \$25,000. Capital gains rate is 3.08%. Deductions include bad debts; depreciation, business expenses, interest on loans, losses from operations (carried backward three years and forward five years), and state and local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.</p> <p>A credit of 4% of the selling price of glue, solvents and paints is granted if the products have been treated to deter abuse by inhalation.</p> | <p>20th day of 4th month after end of income year. Income estimates due 20th of September and January.</p> <p style="text-align: right;">3.45%</p> |
| <p>INHERITANCE AND ESTATE TAXES (Chapter 236) - On shares of net estates having situs in Hawaii. Bequests to (a) spouse, exemption \$300,000, rates graduated from 2% on first remaining \$25,000 to \$7,750 plus 7% of remaining amounts over \$200,000; (b) parent, child, grandchild or adopted child, exemption \$150,000, rates graduated from 3% of first \$25,000 to \$8,500 plus 8% on amounts over \$150,000; (c) all others, exemption \$5,000, rates graduated from 3% on first \$20,000 to \$9,600 plus 10% on amounts over \$145,000. Estate tax incorporating the 80% credit allowed by the federal estate tax is imposed. <u>Distribution:</u> State general fund.</p> | <p>Executor or administrator to decedent's estate to file a return. Payment is due within 18 months after death.</p> <p style="text-align: right;">0.34%</p> |
| <p>GENERAL EXCISE (Gross Income) TAX (Chapter 237) - On gross income, gross receipts, or gross proceeds of all business activities at following rates: 0.5% on wholesaling, intermediary services, manufacturing, producing, canning, and blind, deaf or totally disabled persons; 0.15% on insurance solicitors; 4% on retail sales of goods, services, and other activities. <u>Distribution:</u> State general fund (except on fuel to State highway fund).</p> | <p>Monthly by the end of the following month. Annual summary and reconciliation return by 20th day of 4th month following the tax year.</p> <p style="text-align: right;">38.24%</p> |
| <p>USE TAX (Chapter 238) - On tangible personal property imported or purchased from an unlicensed seller. Rates are 0.5% on goods imported for resale at retail; 4% on all other imports. <u>Distribution:</u> State general fund.</p> | <p>Monthly by the end of the following month.</p> <p style="text-align: right;">2.15%</p> |
| <p>PUBLIC SERVICE COMPANIES TAX (Chapter 239) - On public utility gross incomes at graduated rates based on ratio of net to gross income. Minimum rate, 5.885%; maximum, 8.2% except that land carriers are taxed at 5.35%. Utilities are exempt from general excise and property taxes. Airlines, motor carriers, common carriers by water, and contract carriers taxed at 4% of gross income and are subject to property tax but exempt from general excise tax. <u>Distribution:</u> State general fund.</p> | <p>On or before April 20th.</p> <p style="text-align: right;">3.89%</p> |
| <p>PUBLIC UTILITY FRANCHISE TAX (Chapter 240) - On gross operating income of certain public utilities (electric and gas companies) at 2.5% rate. <u>Distribution:</u> County highway funds.</p> | <p>One month after end of calendar year.</p> <p style="text-align: right;">0.85%</p> |
| <p>BANKS AND OTHER FINANCIAL CORPORATIONS TAX (Chapter 241) - On net incomes, as defined, at 11.7% on banks, building and loan associations, industrial loan companies and other financial corporations. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.</p> | <p>April 20, or 20th of 4th month after fiscal year ends. Other installments due 20th of 2nd, 5th, and 8th months.</p> <p style="text-align: right;">0.43%</p> |
| <p>FUEL TAX (Chapter 243) - On distributors at 13.5¢ per gallon in all counties except Honolulu County where rate is 15.0¢ for highway use (includes 8.5¢ state tax) except LPG at 2/3 of rates. Off-highway rates for diesel, LPG and aviation fuel at 1¢ per gallon. Agricultural equipment refunds on gasoline for off-highway use granted. <u>Distribution:</u> Aviation to state airport fund; small boat fuel to boating special fund; county fuel to county highway fund; and balance to state highway fund.</p> | <p>Monthly on or before end of following month.</p> <p style="text-align: right;">3.90%</p> |
| <p>LIQUOR TAX (Chapter 244) - On dealers at 20% of wholesale price. <u>Distribution:</u> State general fund.</p> | <p>Monthly on or before end of following month.</p> <p style="text-align: right;">0.51%</p> |
| <p>TOBACCO TAX (Chapter 245) - On wholesalers at 40% of wholesale price of all tobacco products. <u>Distribution:</u> State general fund.</p> | <p>Monthly on or before end of following month.</p> <p style="text-align: right;">1.01%</p> |
| <p>PROPERTY TAX (County Ordinances) - On real property, land and improvements. Assessments at 60% of "fair market value." Maximum exemption for owner-occupied homes is \$12,000 (\$24,000 for those over 60 and \$30,000 for those over 70). Average 1982 rates per \$1,000 net assessed value are: Oahu \$15.23; Maui \$7.50; Hawaii \$17.90; and Kauai \$14.50. Average rate applicable to all classes of property. Minimum tax \$7.00. Personal property not taxed. <u>Distribution:</u> Respective county general funds.</p> | <p>Assessment notices to taxpayer by March 15. Appeals filed by April 9. Tax base and rates certified by May 1. June 20 last day to amend rates. Semi-annual payments.</p> <p style="text-align: right;">15.97%</p> |
| <p>CONVEYANCE TAX (Chapter 247) - On actual and full consideration paid for the transfer of realty, including leases and subleases, a tax of 5¢ per \$100 is imposed. Minimum tax on each transaction is \$1.00. Certain exemptions allowed. <u>Distribution:</u> State general fund.</p> | <p>Not later than 90 days after the taxable transaction.</p> <p style="text-align: right;">0.15%</p> |
| <p>MOTOR VEHICLE WEIGHT TAX (Chapter 249) - On weight as follows: Oahu, commercial vehicles, 1.5¢/lb.; passenger vehicles, .75¢/lb.; minimum \$12 annually on motor vehicles, \$1 on other vehicles. Hawaii and Maui counties, commercial 1.0¢/lb.; passenger .5¢/lb. and a \$6 minimum on motor vehicles. Kauai, commercial 2.0¢/lb.; passenger .75¢/lb. with a \$12 minimum. State tax of 0.45¢/lb. and \$2 annual minimum. <u>Distribution:</u> State tax to state highway fund, and county tax to respective county highway funds.</p> | <p>Variable by month.</p> <p style="text-align: right;">1.72%</p> |
| <p>INSURANCE PREMIUMS TAX (Chapter 431) - In lieu of general excise and net income taxes, on gross premiums as follows: life insurance, 1.918% for domestic and 3.197% for foreign firms; surplus lines brokers, 4.68%; casualty and other insurance, 2.9647% for domestic and 4.282% for foreign firms. Cash surrender values not deductible. Ocean marine insurance 0.8775% of gross underwriting profits. <u>Distribution:</u> State general fund.</p> | <p>Monthly, quarterly, or annually, depending on prior year's liability.</p> <p style="text-align: right;">1.76%</p> |
| <p>LICENSES, FEES AND PERMITS - Various business, occupation, and nonbusiness licenses, fees and permits are imposed by either the state or county governments. <u>Distribution:</u> State and counties' general and special funds, depending on levy.</p> | <p style="text-align: right;">1.26%</p> |

a. Legal reference is to Hawaii Revised Statutes (1968), as amended.
b. Based on fiscal 1981 State and county tax collections (see Table 13), excluding unemployment compensation.
c. The 4% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.

SOURCE: Compiled from the Hawaii Revised Statutes (1968), as amended.

TABLE 29
FEDERAL TAX COLLECTIONS IN HAWAII
Selected Fiscal Years
(In Thousands)

| Source | 1981 | 1980 | 1979 | 1976 | 1971 |
|---|--------------------|--------------------|--------------------|------------------|------------------|
| Indiv. Income & Employment ^a | \$1,594,288 | \$1,412,330 | \$1,211,243 | \$783,504 | \$507,062 |
| Corp. Income & Excess Profits | 182,667 | 213,216 | 199,747 | 130,719 | 74,022 |
| Manufacturer's Excise | 1,884 | 1,717 | 1,890 | 341 | 1,813 |
| Retailer's Excise | 1,322 | 381 | 384 | 328 | 13 |
| Alcohol ^b | 246 | 190 | 667 | 3,503 | 4,861 |
| Communications | 3,594 | 4,447 | 4,104 | 6,743 | 5,211 |
| Transportation of Persons | 4,741 | 6,467 | 5,266 | 3,723 | 1,740 |
| Estate | 23,916 | 17,496 | 17,702 | 11,499 | 7,971 |
| Gift | 787 | 1,014 | 1,271 | 1,709 | 841 |
| Tobacco ^b | 2 | 2 | 1 | 2 | 5 |
| Unemployment Insurance | 11,751 | 11,079 | 9,997 | 3,338 | 3,263 |
| All Other ^c | 1,165 | 2,120 | 2,954 | 490 | 1,249 |
| Totals | \$1,826,363 | \$1,670,459 | \$1,455,226 | \$945,899 | \$608,051 |

a. Includes withholding, FICA, individual income and Railroad Retirement.

b. Includes receipts from customs.

c. Includes stamp dues, club dues, initiation fees, etc.

SOURCE: Annual Report, Commissioner of Internal Revenue, U.S. Treasury.

TABLE 30
FEDERAL GRANTS TO HAWAII
Grants to State General and Special Funds
Selected Fiscal Years

| Purpose | 1981 | 1980 | 1979 | 1976 | 1971 |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Highways | \$ 50,460,094 | \$ 65,167,516 | \$ 51,902,594 | \$ 56,835,453 | \$ 30,216,766 |
| Airports | 4,853,678 | 9,906,903 | 7,794,233 | 3,612,461 | 285,073 |
| National Guard | 369,062 | 260,713 | 292,023 | 21,750,126 | 11,711,142 |
| Health & Hospitals | -- | -- | -- | -- | 1,066,273 |
| Hospital Const. | -- | -- | -- | -- | 3,180,891 |
| Public Health | 13,152,142 | 11,228,649 | 10,322,388 | 15,094,119 | 839,843 |
| Hansen's Disease | 1,805,472 | 1,099,792 | 1,348,448 | 1,123,121 | -- |
| Education | -- | -- | -- | -- | -- |
| Elem. - Secondary Act | 10,618,944 | 8,340,649 | 8,145,027 | 6,134,683 | 4,472,662 |
| Other Education | 88,433,325 | 76,588,200 | 74,633,304 | 62,553,292 | 41,777,704 |
| School Construction | -- | -- | -- | -- | 961,823 |
| Public Welfare | -- | -- | -- | -- | -- |
| Dependent Child | 49,556,385 | 47,053,518 | 45,279,754 | 33,504,566 | 14,218,567 |
| Aged and Others | 110,196,133 | 90,285,673 | 68,791,159 | 38,766,763 | 14,212,786 |
| Natural Resources | 4,390,734 | 4,597,692 | 4,526,629 | 3,351,353 | 2,551,030 |
| Employment Security | 919,033 | 110,561 | 87,635 | 8,398,013 | 3,806,420 |
| Unemp. Comp. Benefits | 1,851,100 | 3,000 | 306,305 | 36,857,030 | 4,751,118 |
| Emergency Employment | 12,039,950 | 13,644,541 | 20,727,080 | 14,073,126 | -- |
| East-West Center | -- | -- | -- | 351 | 5,239,327 |
| Economic Opportunity | 114,500 | 570,527 | 116,000 | 1,990,704 | 3,822,514 |
| Revenue Sharing | 5,342,404 | 10,989,072 | 11,229,255 | 9,182,824 | -- |
| Miscellaneous | 35,752,213 | 34,558,116 | 32,474,516 | 13,098,808 | 4,078,636 |
| TOTAL | \$389,855,169 | \$374,405,122 | \$337,363,741 | \$326,326,792 | \$147,192,576 |

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 31
SELECTED FEDERAL OUTLAYS IN HAWAII BY
AGENCY COMPARED WITH TAX BURDEN TO HAWAII
(In Thousands)

| Department or Agency | Fiscal 1980 ^a | | Hawaii Tax Burden | | | |
|-----------------------------------|--------------------------|--------------------|--------------------|----------------|--------------------|----------------|
| | Total | Federal | 1980 | | 1979 | |
| | Program Outlays | Outlays in Hawaii | Amount | Per \$1 Outlay | Amount | Per \$1 Outlay |
| Agriculture | \$ 27,960,466 | \$ 104,683 | \$ 123,026 | \$ 1.18 | \$ 112,767 | \$ 1.35 |
| Commerce | 3,283,977 | 17,431 | 14,449 | 0.83 | 16,394 | 1.04 |
| Defense | 127,135,626 | 1,647,987 | 559,397 | 0.34 | 489,411 | 0.36 |
| Energy | 10,696,550 | 7,617 | 47,065 | 6.18 | 53,056 | 13.91 |
| Health & Human Svcs. ^b | 206,253,894 | 669,375 | 907,517 | 1.36 | 814,596 | 1.35 |
| Housing & Urb. Dev. | 8,003,481 | 26,439 | 35,215 | 1.33 | 30,370 | 1.38 |
| Interior | 5,736,607 | 12,209 | 25,241 | 2.07 | 26,215 | 1.63 |
| Justice | 1,702,667 | 6,399 | 7,492 | 1.17 | 7,668 | 1.22 |
| Labor | 15,210,729 | 72,366 | 66,927 | 0.92 | 68,300 | 0.97 |
| State | 547,042 | 63 | 2,407 | 38.21 | 1,853 | 30.88 |
| Transportation | 19,622,159 | 148,385 | 86,338 | 0.58 | 74,842 | 0.68 |
| Treasury | 11,579,523 | 49,908 | 50,950 | 1.02 | 52,584 | 1.02 |
| Action | 236,095 | 1,009 | 1,039 | 1.03 | 934 | 1.11 |
| Community Serv. Admin. | 982,441 | 4,596 | 4,323 | 0.94 | 3,202 | 1.19 |
| Envir. Protec. Agency | 5,812,128 | 34,892 | 25,573 | 0.73 | 23,994 | 0.78 |
| Fed. Home Loan Bank | 1,230,975 | 27,100 | 5,416 | 0.20 | 551 | 9.85 |
| General Services Admin. | 3,752,938 | 4,305 | 16,513 | 3.84 | 14,877 | 3.74 |
| Nat'l Aero. & Space Admin. | 5,365,761 | 4,208 | 23,609 | 5.61 | 21,263 | 8.00 |
| Nat'l Endowment Human. | 194,425 | 1,137 | 855 | 0.75 | 872 | 0.67 |
| Nat'l Science Found. | 1,006,286 | 5,674 | 4,428 | 0.78 | 4,290 | 0.76 |
| Office of Personnel Mgmt. | 18,936,566 | 163,650 | 83,321 | 0.51 | 76,486 | 0.58 |
| Postal Service | 17,168,425 | 52,219 | 75,541 | 1.45 | 66,834 | 1.51 |
| Railroad Retirement | 4,993,902 | 1,960 | 21,973 | 11.21 | 20,087 | 11.32 |
| Small Business Admin. | 1,940,603 | 6,644 | 8,539 | 1.29 | 9,119 | 3.57 |
| Veterans' Admin. | 22,106,822 | 64,500 | 97,270 | 1.51 | 95,298 | 1.54 |
| Subtotal | \$521,460,088 | \$3,134,756 | \$2,294,424 | \$ 0.73 | \$2,085,863 | \$ 0.79 |
| Other Agencies | \$ 7,227,047 | \$ 16,521 | \$ 31,799 | \$ 1.92 | \$ 27,996 | \$ 1.85 |
| Total | \$528,687,135 | \$3,151,277 | \$2,326,223 | \$ 0.74 | \$2,113,858 | \$ 0.79 |

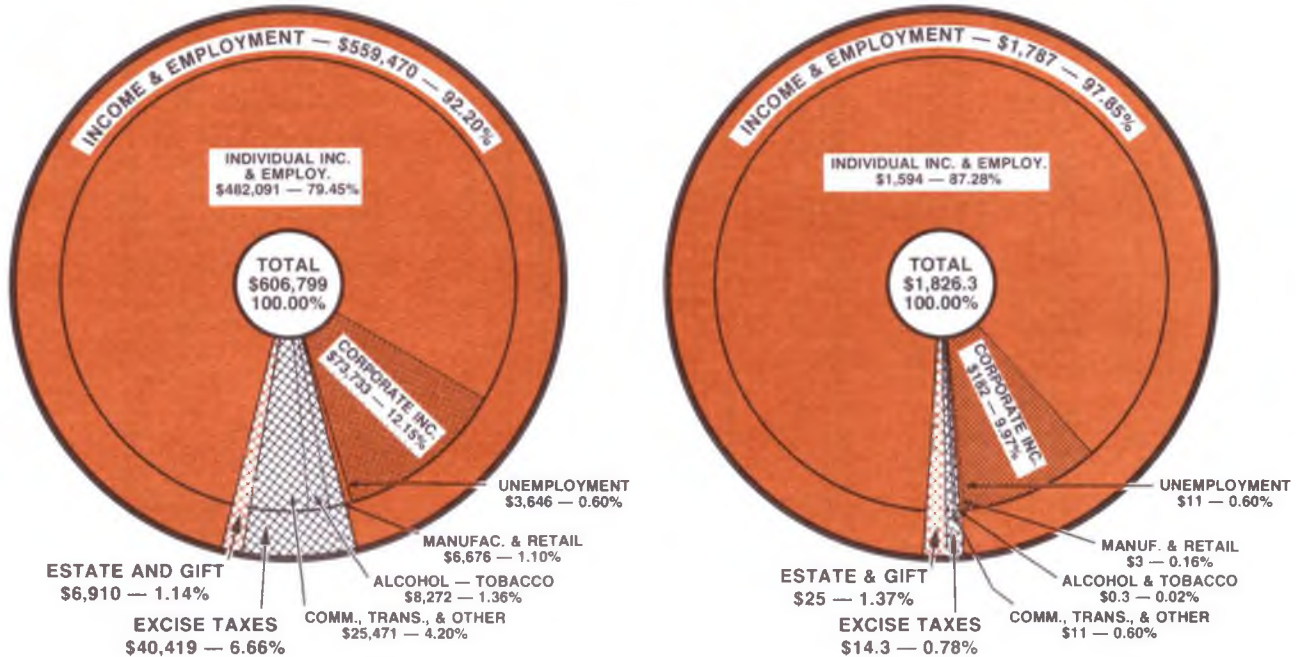
NOTE: Total may not add due to rounding.

a. Federal Fiscal Year (October 1, 1979 to September 30, 1980).

b. Includes Department of Education expenditures.

SOURCE: "Geographic Distribution of Federal Funds in Hawaii, Fiscal Year 1979 & 1980," U.S. Office of the Controller, Community Services Division.

CHART 7
FEDERAL TAX COLLECTIONS
 Fiscal Year 1981
 (In Millions of Dollars)



SOURCE: Tables 8 and 29.

TABLE 32
FEDERAL BUDGET RECEIPTS, EXPENDITURES, AND PUBLIC DEBT
Selected Fiscal Years
(Dollars in Millions)

| | 1981 | | 1980 | | 1979 | | 1976 | | 1971 | |
|--|-------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total |
| BUDGET RECEIPTS^a | | | | | | | | | | |
| Indiv. Inc. Taxes | \$ 285,917 | 47.7 | \$244,069 | 47.2 | \$217,841 | 47.0 | \$131,603 | 44.2 | \$ 86,230 | 46.1 |
| Corp. Inc. Taxes | 61,137 | 10.2 | 64,600 | 12.5 | 65,677 | 14.2 | 41,409 | 13.9 | 26,785 | 14.3 |
| Empl. Tax & Contr. ^b | 182,720 | 30.5 | 157,803 | 30.5 | 138,939 | 30.0 | 90,769 | 30.4 | 47,325 | 25.3 |
| Excise Taxes | | | | | | | | | | |
| Federal Funds | 34,128 | 5.7 | 15,563 | 3.0 | 9,808 | 2.1 | 10,612 | 3.6 | 10,510 | 5.6 |
| Trust Funds | 6,711 | 1.1 | 8,766 | 1.7 | 8,937 | 1.9 | 6,351 | 2.1 | 6,104 | 3.3 |
| Estate & Gift Taxes | 6,787 | 1.1 | 6,389 | 1.2 | 5,411 | 1.2 | 5,216 | 1.7 | 3,735 | 2.0 |
| Customs Duties | 8,083 | 1.4 | 7,174 | 1.4 | 7,439 | 1.6 | 4,074 | 1.4 | 2,591 | 1.4 |
| Misc. Receipts | 13,790 | 2.3 | 12,748 | 2.5 | 9,251 | 2.0 | 8,027 | 2.7 | 3,858 | 2.0 |
| TOTAL RECEIPTS | \$ 599,272 | 100.0 | \$517,112 | 100.0 | \$463,302 | 100.0 | \$298,060 | 100.0 | \$187,138 | 100.0 |
| BUDGET EXPENDITURES^a | | | | | | | | | | |
| National Defense | \$ 159,765 | 24.3 | \$135,856 | 23.5 | \$117,681 | 24.0 | \$ 89,430 | 24.5 | \$ 76,807 | 36.3 |
| Internatl. Affairs & Finance | 11,130 | 1.7 | 10,733 | 1.9 | 6,091 | 1.2 | 5,554 | 1.5 | 3,093 | 1.4 |
| Gen. Sci., Space & Technology | 6,359 | 1.0 | 5,722 | 1.0 | 5,041 | 1.0 | 4,370 | 1.2 | 4,180 | 2.0 |
| Agr. & Rural Dev. | 5,572 | 0.8 | 4,762 | 0.8 | 6,238 | 1.3 | 2,502 | 0.7 | 4,288 | 2.0 |
| Nat. Res. & Energy | 23,802 | 3.6 | 20,125 | 3.5 | 18,947 | 3.9 | 11,251 | 3.1 | 4,941 | 2.3 |
| Comm. & Transport. | 27,327 | 4.2 | 28,908 | 5.0 | 20,038 | 4.1 | 17,227 | 4.7 | 10,396 | 4.9 |
| Comm. Dev. & Hous. | 9,394 | 1.4 | 10,068 | 1.7 | 9,542 | 1.9 | 4,767 | 1.3 | 3,632 | 1.7 |
| Edu. & Manpower | 31,402 | 4.8 | 30,767 | 5.3 | 29,685 | 6.0 | 18,737 | 5.1 | 9,045 | 4.3 |
| Health | 65,982 | 10.0 | 55,220 | 9.6 | 46,962 | 9.6 | 31,503 | 8.6 | 14,716 | 7.0 |
| Income Security | 225,099 | 34.3 | 193,100 | 33.5 | 160,159 | 32.6 | 127,390 | 35.0 | 55,423 | 26.2 |
| Vet. Bene. & Serv. | 22,988 | 3.5 | 21,183 | 3.7 | 19,928 | 4.1 | 18,432 | 5.1 | 9,776 | 4.6 |
| Law Enforce. & Justice | 4,698 | 0.7 | 4,570 | 0.8 | 4,153 | 0.8 | 3,320 | 0.9 | 1,299 | 0.6 |
| Interest | 82,537 | 12.6 | 64,504 | 11.2 | 52,556 | 10.7 | 34,511 | 9.5 | 19,609 | 9.3 |
| Gen. Government | 4,614 | 0.7 | 4,505 | 0.8 | 4,093 | 0.8 | 2,948 | 0.8 | 2,159 | 1.0 |
| Gen. Rev. Sharing | 6,856 | 1.0 | 8,584 | 1.5 | 8,372 | 1.7 | 7,235 | 2.0 | 488 | 0.2 |
| Less: Undistrib. Intra-governmental Transactions | - 30,320 | - 4.6 | - 21,933 | - 3.8 | - 18,488 | - 3.7 | - 14,704 | - 4.0 | - 8,427 | - 4.0 |
| TOTAL EXPENDITURES | \$ 657,204 | 100.0 | \$576,675 | 100.0 | \$490,997 | 100.0 | \$364,473 | 100.0 | \$211,425 | 100.0 |
| Deficit (-) or Surplus (+) | -\$ 57,932 | -- | -\$ 59,563 | -- | -\$ 27,694 | -- | -\$ 66,413 | -- | -\$ 23,033 | -- |
| Gross Federal Debt ^c | 1,003,941 | -- | 914,317 | -- | 833,800 | -- | 631,866 | -- | 409,467 | -- |

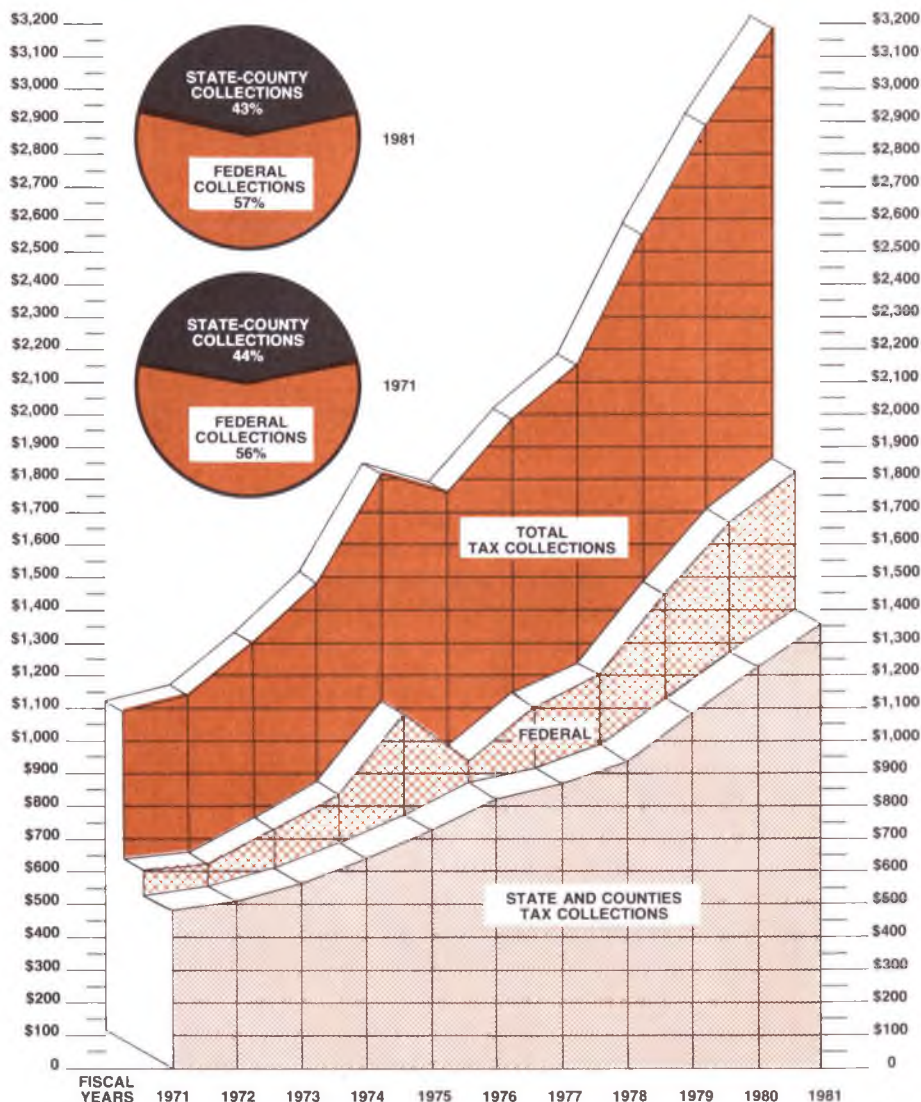
a. Includes both federal and trust funds.

b. Includes Unemployment Insurance and other Insurance and Retirement contributions.

c. At end of fiscal year.

SOURCE: "Budget of the United States Government" for fiscal years 1983, 1978 and 1973, U.S. Office of Management and Budget.

CHART 8
TAX COLLECTIONS IN HAWAII
 Total, Federal, and State-Local
 (In Millions of Dollars)



NOTE: Excludes Unemployment Compensation tax.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the County Auditors and Directors of Finance, and State Department of Taxation, State of Hawaii; and reports of the U.S. Internal Revenue Service.

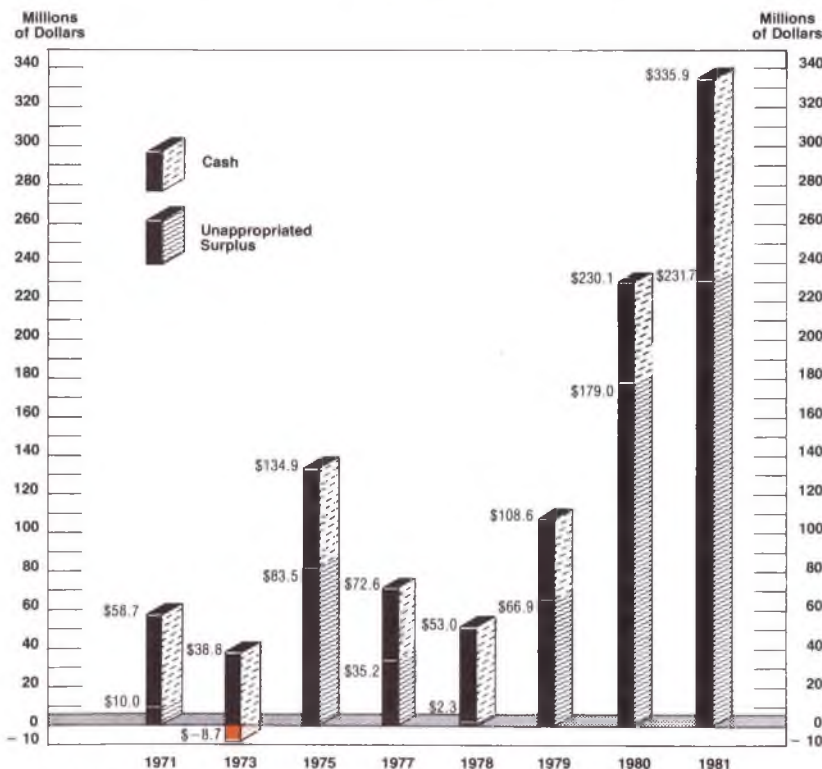
TABLE 33
HAWAII STATE GENERAL FUND FINANCES
Fiscal Years Ending June 30^a
(In Thousands)

| Fiscal Year | Receipts | Expenditures | Excess or Deficiency | Cash Balance | Unexpended Appropriations | Unappropriated Surplus |
|-------------|-------------|--------------|----------------------|--------------|---------------------------|------------------------|
| 1981 | \$1,198,680 | \$1,092,866 | \$105,814 | \$335,919 | \$104,226 | \$231,692 |
| 1980 | 1,084,860 | 963,323 | 121,537 | 230,105 | 51,073 | 179,032 |
| 1979 | 942,455 | 886,942 | 55,513 | 108,568 | 41,641 | 66,927 |
| 1978 | 816,104 | 835,608 | - 19,504 | 53,054 | 50,699 | 2,355 |
| 1977 | 737,398 | 785,159 | - 47,761 | 72,559 | 37,353 | 35,206 |
| 1976 | 908,251 | 900,385 | 7,867 | 142,742 | 100,933 | 41,810 |
| 1975 | 823,749 | 760,326 | 63,423 | 134,875 | 51,409 | 83,467 |
| 1974 | 708,294 | 675,748 | 32,546 | 71,452 | 57,634 | 13,818 |
| 1973 | 608,353 | 595,114 | 13,239 | 38,906 | 47,645 | - 8,739 |
| 1972 | 546,481 | 579,549 | - 33,068 | 25,668 | 45,556 | - 19,888 |
| 1971 | 511,080 | 536,637 | - 25,556 | 58,736 | 48,785 | 9,951 |

a. 1977 reflects a decrease due to a reclassification of funds; Unexpended Appropriations reduced by \$22,242. Prior to 1977, federal funds earmarked for specific purposes were included.

SOURCE: Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

CHART 9
GENERAL FUND FINANCIAL POSITION
State of Hawaii



SOURCE: Table 33

HOW GOVERNMENT SPENDS ITS MONEY

Of the more than \$2.2 billion spent by state and local governments during 1981, nearly 81% of these expenditures were made by state government, reflecting the dominance of Hawaii's state government in the public finance arena.

State operating expenditures totaled more than \$1.9 billion of which education garnered the lion's share (30%). Although state welfare costs experienced substantial growth, up 17.5% during 1981, these costs accounted for only the second largest area of state spending (15%) while urban redevelopment and housing (14%) and debt service costs (8%) accounted for lesser shares of the state operating expenditure picture.

At the local level, Honolulu County, with nearly 78% of the state's population, accounted for 74% of all county expenditures. Spending for police and fire protection demanded the largest slice of county budgets in Hawaii County (32%), Maui County (25%), and Honolulu (23%), while expenditures for general government administration required the largest share of Kauai's budget (27%).

Although the number of public employees per 10,000 population in Hawaii dropped to its lowest level since 1975, the 50th State maintained its ranking among the states in this year by capturing the 21st spot. While the number of public employees per 10,000 population declined, the average monthly earnings of Hawaii's public employees continued to grow placing 50th State employees well above the national average in nearly all areas of government. Among the highest paid employees in the public sector are those in higher education (\$1,756), police/fire protection (\$1,609), and public education (\$1,432).

With a change in public attitudes and an alteration of spending philosophy at the national level, federal grants to state and local governments will no doubt dissipate leaving governments in Hawaii no alternative but to raise taxes if the current expenditure trend continues. Thus, if the politically difficult decision to raise taxes is to be avoided, the level of government spending in Hawaii must be curtailed in the future.

TABLE 34
PER CAPITA DIRECT GENERAL EXPENDITURES
State and Local Government — Fiscal 1980^a

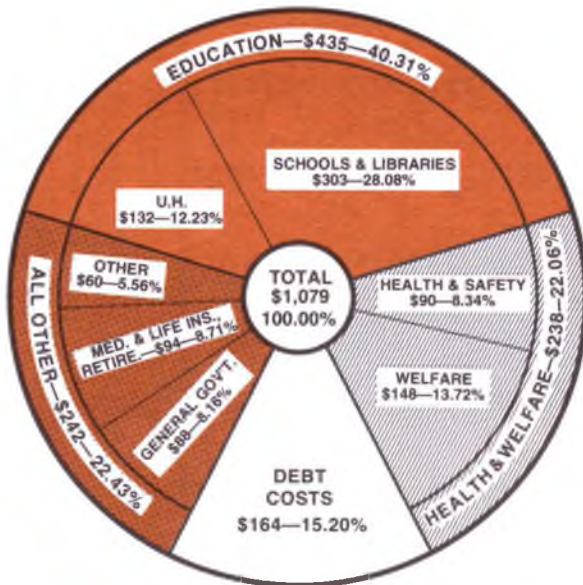
| State | Rank | Total | Public Educ. ^b | Higher Educ. | Hwys. | Health Welfare ^c | Police Fire | Con-trol ^d | Int. on Debt | All Other ^e |
|----------|------|---------|---------------------------|--------------|-------|-----------------------------|-------------|-----------------------|--------------|------------------------|
| HAWAII | 5 | \$1,943 | \$ 371 | \$218 | \$135 | \$427 | \$ 87 | \$ 96 | \$116 | \$ 493 |
| U.S. Av. | -- | 1,622 | 446 | 150 | 147 | 387 | 85 | 68 | 65 | 274 |
| Ala. | 44 | 1,327 | 358 | 159 | 133 | 343 | 59 | 46 | 43 | 186 |
| Alaska | 1 | 6,256 | 1,400 | 434 | 559 | 506 | 208 | 410 | 541 | 2,198 |
| Ariz. | 30 | 1,546 | 465 | 215 | 157 | 214 | 102 | 78 | 45 | 270 |
| Ark. | 51 | 1,200 | 364 | 113 | 178 | 270 | 42 | 45 | 28 | 160 |
| Calif. | 11 | 1,836 | 450 | 196 | 98 | 481 | 112 | 88 | 38 | 373 |
| Colo. | 28 | 1,579 | 473 | 202 | 164 | 310 | 88 | 79 | 43 | 220 |
| Conn. | 27 | 1,583 | 469 | 94 | 114 | 354 | 93 | 66 | 93 | 300 |
| Del. | 12 | 1,809 | 480 | 258 | 167 | 295 | 75 | 95 | 106 | 333 |
| Fla. | 45 | 1,308 | 358 | 108 | 123 | 275 | 92 | 70 | 45 | 237 |
| Ga. | 40 | 1,365 | 369 | 111 | 150 | 368 | 62 | 48 | 38 | 219 |
| Idaho | 39 | 1,366 | 364 | 154 | 181 | 266 | 60 | 65 | 31 | 245 |
| Ill. | 24 | 1,588 | 444 | 127 | 161 | 383 | 102 | 63 | 65 | 243 |
| Ind. | 50 | 1,244 | 387 | 153 | 126 | 291 | 57 | 47 | 37 | 146 |
| Iowa | 20 | 1,686 | 501 | 206 | 240 | 391 | 55 | 67 | 28 | 198 |
| Kans. | 25 | 1,587 | 415 | 173 | 241 | 319 | 58 | 67 | 49 | 265 |
| Ky. | 33 | 1,476 | 362 | 149 | 268 | 296 | 56 | 48 | 98 | 199 |
| La. | 29 | 1,560 | 409 | 132 | 189 | 352 | 73 | 60 | 73 | 272 |
| Me. | 37 | 1,406 | 384 | 107 | 188 | 326 | 62 | 60 | 57 | 222 |
| Md. | 13 | 1,809 | 497 | 152 | 161 | 380 | 97 | 75 | 77 | 370 |
| Mass. | 15 | 1,796 | 499 | 76 | 108 | 503 | 121 | 71 | 86 | 332 |
| Mich. | 8 | 1,880 | 516 | 187 | 136 | 537 | 100 | 77 | 62 | 265 |
| Minn. | 7 | 1,894 | 493 | 169 | 219 | 464 | 66 | 80 | 78 | 325 |
| Miss. | 42 | 1,352 | 345 | 160 | 195 | 339 | 45 | 42 | 40 | 186 |
| Mo. | 48 | 1,280 | 365 | 114 | 143 | 311 | 75 | 47 | 34 | 191 |
| Mont. | 17 | 1,769 | 569 | 129 | 311 | 252 | 63 | 100 | 56 | 289 |
| Neb. | 31 | 1,544 | 443 | 183 | 229 | 304 | 65 | 66 | 33 | 221 |
| Nev. | 9 | 1,868 | 446 | 141 | 236 | 331 | 122 | 123 | 72 | 397 |
| N. H. | 43 | 1,340 | 348 | 130 | 192 | 283 | 71 | 53 | 77 | 186 |
| N. J. | 19 | 1,687 | 512 | 101 | 106 | 378 | 101 | 70 | 80 | 339 |
| N. M. | 21 | 1,657 | 520 | 198 | 194 | 288 | 75 | 84 | 64 | 234 |
| N. Y. | 4 | 2,203 | 558 | 122 | 123 | 616 | 122 | 96 | 153 | 413 |
| N. C. | 46 | 1,301 | 377 | 171 | 120 | 285 | 60 | 46 | 32 | 210 |
| N. D. | 10 | 1,841 | 433 | 226 | 303 | 257 | 49 | 65 | 55 | 453 |
| Ohio | 36 | 1,430 | 422 | 134 | 109 | 388 | 75 | 54 | 47 | 201 |
| Okla. | 38 | 1,406 | 387 | 173 | 150 | 329 | 62 | 52 | 40 | 213 |
| Ore. | 6 | 1,900 | 529 | 210 | 180 | 340 | 96 | 106 | 119 | 320 |
| Pa. | 34 | 1,470 | 450 | 71 | 95 | 381 | 67 | 59 | 90 | 257 |
| R. I. | 18 | 1,753 | 448 | 141 | 89 | 514 | 100 | 70 | 115 | 276 |
| S. C. | 49 | 1,270 | 388 | 161 | 92 | 319 | 50 | 47 | 31 | 182 |
| S. D. | 26 | 1,587 | 420 | 166 | 298 | 251 | 50 | 84 | 57 | 261 |
| Tenn. | 47 | 1,292 | 341 | 124 | 150 | 321 | 62 | 46 | 50 | 198 |
| Texas | 41 | 1,362 | 415 | 170 | 161 | 263 | 64 | 48 | 49 | 192 |
| Utah | 22 | 1,615 | 508 | 236 | 191 | 251 | 71 | 68 | 42 | 248 |
| Vt. | 23 | 1,600 | 429 | 208 | 196 | 309 | 52 | 74 | 81 | 251 |
| Va. | 35 | 1,440 | 396 | 155 | 175 | 316 | 68 | 57 | 53 | 220 |
| Wash. | 16 | 1,782 | 530 | 209 | 194 | 343 | 80 | 74 | 56 | 296 |
| W. Va. | 32 | 1,521 | 419 | 133 | 309 | 256 | 40 | 52 | 78 | 234 |
| Wisc. | 14 | 1,799 | 492 | 217 | 195 | 459 | 86 | 74 | 56 | 220 |
| Wyo. | 3 | 2,335 | 663 | 263 | 381 | 325 | 92 | 97 | 121 | 393 |
| D. C. | 2 | 2,973 | 495 | 122 | 118 | 908 | 355 | 136 | 150 | 689 |

- a. Includes capital outlay. Detail may not add to total due to rounding.
b. Includes libraries.
c. Includes vendor payments under welfare programs, institutional care of the needy, administration of welfare activities; and health, hospital, veterans services, sewerage, and other sanitation expenditures.
d. Includes financial administration.
e. Includes airports, corrections, housing and urban renewal, natural resources and parks, public buildings, water transport, air transportation, unemployment compensation, and all other unallocable.

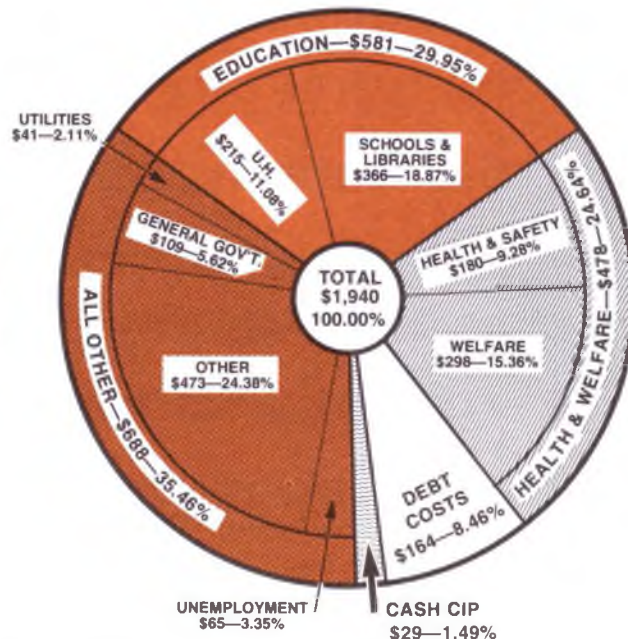
SOURCE: "Governmental Finances in 1979-1980," Series GF 80, No. 5, U.S. Department of Commerce, Washington, D.C., September 1981.

CHART 10
HOW STATE GOVERNMENT DOLLARS ARE SPENT
 Operating Expenditures — By Functions
 State of Hawaii — Fiscal 1981
 (Dollars in Millions)

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 35 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the 1981 Annual Report of the Comptroller, State of Hawaii.

TABLE 35
STATE OPERATING EXPENDITURES
State of Hawaii — Selected Fiscal Years^a

| Functions | 1981 | 1980 | 1979 | 1976 | 1971 |
|--|------------------------|------------------------|------------------------|------------------------|----------------------|
| General Government - Control | \$ 33,238,388 | \$ 27,953,143 | \$ 27,608,676 | \$ 19,050,010 | \$ 11,575,505 |
| - Staff | 75,905,660 | 62,878,777 | 63,307,765 | 58,545,396 | 26,285,448 |
| Public Safety - Police & Fire | 2,145,099 | 1,957,211 | 2,690,607 | 183,765 | 141,373 |
| - Other Protection | 52,367,304 | 46,448,275 | 43,199,581 | 46,736,509 | 23,439,509 |
| Highways | 41,126,748 | 32,456,523 | 42,682,202 | 25,908,477 | 14,946,162 |
| Natural Resources | 15,226,480 | 20,623,365 | 15,863,975 | 15,409,085 | 19,608,374 |
| Health & Sanitation | 46,645,050 | 39,585,829 | 30,955,958 | 19,701,632 | 10,938,596 |
| Hospitals & Institutions | 79,068,529 | 86,523,706 | 78,755,102 | 57,706,959 | 39,940,893 |
| Public Welfare | 297,812,953 | 253,411,383 | 243,717,212 | 167,997,510 | 65,683,219 |
| Education - Higher | 215,244,412 | 189,123,290 | 173,868,613 | 147,612,617 | 90,722,935 |
| - Public Schools | 346,100,015 | 305,617,928 | 282,119,762 | 218,376,150 | 160,895,741 |
| - Libraries & Other | 19,628,489 | 17,324,127 | 15,508,124 | 11,475,308 | 7,981,665 |
| Recreation | 15,286,301 | 11,034,299 | 8,462,116 | 7,986,583 | 1,699,376 |
| Utilities & Other Enterprises | 41,251,587 | 45,484,590 | 51,608,597 | 51,604,506 | 26,111,764 |
| Debt Service ^b | 164,241,421 | 148,847,007 | 139,265,945 | 92,485,894 | 34,507,596 |
| Retirement & Pension | 76,253,444 | 64,447,040 | 62,261,333 | 47,898,191 | 24,355,533 |
| Employees' Health & Hosp. Ins. | 18,005,694 | 13,651,051 | 13,487,102 | 7,672,018 | 6,804,417 |
| Salary Adjustments ^c | -- | -- | -- | -- | 2,518,386 |
| Unemployment Compensation | 64,815,660 | 44,781,433 | 44,053,260 | 109,080,263 | 32,977,558 |
| Grants-in-Aid to Counties | 18,242,760 | 18,222,945 | 20,650,138 | 18,247,545 | 16,344,565 |
| Urban Redevelop. & Housing | 269,185,873 | 280,508,856 | 38,668,851 | 55,068,945 | 5,050,555 |
| Miscellaneous | 20,139,410 | 14,636,699 | 13,353,934 | 15,061,930 | 6,355,275 |
| Cash Capital Improvements ^d | 28,444,785 | 90,337,802 | 71,146,027 | 89,661,308 | 56,173,836 |
| Total | \$1,940,376,062 | \$1,815,855,280 | \$1,483,234,880 | \$1,283,470,602 | \$685,058,282 |

NOTE: Due to reclassification of funds, 1981, 1980 and 1979 not exactly comparable to prior years.

- a. Includes general and special fund expenditures; Unemployment Trust fund treated as special fund. Interfund transfers eliminated to avoid duplication.
- b. Debt service on revenue bonds reimbursable from highway funds included in Highways; from airport and harbor funds under Utilities; from Sand Island receipts, Land Revolving, and Veterans' Home Loan funds under Miscellaneous.
- c. Amount not allocated by function.
- d. Special funds account for \$37,001,977 of the 1971 total, \$76,991,321 in 1976, \$71,111,203 in 1978, \$90,274,894 in 1980 and \$13,939,281 in 1981 including \$13,781,119 in depreciation reported for Enterprise fund assets.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 36
OPERATING EXPENDITURES^a — CITY AND COUNTY OF HONOLULU
Selected Fiscal Years

| Object of Expenditure | 1981 | 1980 | 1979 | 1976 | 1971 |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Government | | | | | |
| Control | \$ 4,992,413 | \$ 4,237,048 | \$ 3,828,404 | \$ 3,021,385 | \$ 1,181,407 |
| Staff | 26,054,290 | 22,545,557 | 25,061,970 | 18,066,507 | 11,498,984 |
| Public Safety | | | | | |
| Police & Fire | 66,669,901 | 60,041,093 | 56,952,413 | 45,227,964 | 27,961,827 |
| Other Protection | 10,382,700 | 8,551,547 | 8,583,061 | 7,987,772 | 6,191,960 |
| Highways | 15,787,307 | 12,981,584 | 13,389,134 | 11,085,633 | 9,261,697 |
| Health & Sanitation | 29,282,487 | 24,770,142 | 21,914,397 | 17,984,775 | 11,578,566 |
| Recreation | 23,710,920 | 20,254,533 | 19,794,408 | 15,608,418 | 9,228,085 |
| Interest | 10,373,793 | 11,148,449 | 11,827,975 | 7,549,585 | 7,059,156 |
| Bond Redemption | 16,283,000 | 17,061,000 | 15,451,075 | 14,199,091 | 10,945,052 |
| Pension & Retirement | 22,982,187 | 22,148,188 | 18,456,222 | 11,110,282 | 6,373,086 |
| Econ. & Urban Dev. ^b | 28,057,082 | 28,968,158 | 39,853,857 | 31,542,447 | 8,676,820 |
| Mass Transit ^c | 25,821,791 | 23,428,675 | 24,621,388 | 18,114,926 | 1,743,981 |
| Miscellaneous | 19,270,099 | 14,939,375 | 13,309,968 | 9,786,605 | 2,133,557 |
| Cash Capital Improve. | 39,247,333 | 40,729,480 | 20,141,051 | 39,363,032 | 11,874,438 |
| TOTAL | \$338,915,303 | \$311,804,830 | \$293,185,323 | \$250,648,422 | \$125,708,616 |

NOTE: Totals may not add due to rounding.

- a. All funds expended by the county with the exception of certain bond, revolving, loan, and enterprise funds. Excludes urban redevelopment land purchases.
- b. Includes expenditures from federal employment (CETA) and redevelopment grants.
- c. Includes transfers to bus transportation fund not reported as part of operating expenditures.

SOURCE: Finance Director's Annual Reports, C & C of Honolulu, State of Hawaii.

TABLE 37
OPERATING EXPENDITURES^a — COUNTY OF MAUI
Selected Fiscal Years

| Object of Expenditure | 1981 | 1980 | 1979 | 1976 | 1971 |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Government | | | | | |
| Control | \$ 670,047 | \$ 616,627 | \$ 523,153 | \$ 412,967 | \$ 285,974 |
| Staff | 5,395,269 | 6,834,300 | 6,073,384 | 3,627,928 | 1,353,557 |
| Public Safety | | | | | |
| Police & Fire | 8,044,113 | 6,400,357 | 6,351,532 | 5,094,599 | 3,057,095 |
| Other Protection | 1,057,245 | 938,870 | 4,111,287 | 727,083 | 262,691 |
| Highways | 3,574,581 | 2,883,693 | 3,008,373 | 2,170,165 | 1,629,278 |
| Health & Sanitation | 3,741,027 | 2,360,139 | 1,706,063 | 636,880 | 330,292 |
| Hospitals & Institutions | 134,878 | 132,682 | 39,229 | 3,946 | 133 |
| Public Welfare | 2,400,030 | 1,779,071 | 3,534,778 | 355,231 | 40,498 |
| Public Schools | 157,367 | 160,714 | 166,040 | 152,802 | 96,442 |
| Recreation | 3,023,838 | 2,255,229 | 2,214,836 | 1,601,273 | 792,591 |
| Interest | 708,208 | 768,120 | 828,819 | 1,021,985 | 345,712 |
| Bond Redemption | 1,247,000 | 1,242,000 | 1,252,815 | 1,398,789 | 801,245 |
| Pension & Retirement | 2,562,445 | 2,230,053 | 1,954,952 | 1,837,898 | 1,177,545 |
| Miscellaneous | 1,973,342 | 1,423,697 | 1,737,091 | 1,939,017 | 650,730 |
| Cash Capital Improvements | 1,942,568 | 2,107,051 | 3,436,173 | 4,639,293 | 1,024,764 |
| Total | \$36,631,958 | \$32,132,603 | \$36,938,526 | \$25,619,857 | \$11,848,548 |

- a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

SOURCE: Finance Director's Annual Financial Reports, County of Maui, State of Hawaii.

TABLE 38
OPERATING EXPENDITURES^a — COUNTY OF HAWAII
Selected Fiscal Years

| Object of Expenditure | 1981 | 1980 | 1979 | 1976 | 1971 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Government | | | | | |
| Control | \$ 1,606,481 | \$ 1,588,094 | \$ 1,941,939 | \$ 1,538,930 | \$ 504,691 |
| Staff | 5,383,735 | 5,511,089 | 5,186,899 | 4,113,173 | 2,783,943 |
| Public Safety | | | | | |
| Police & Fire | 12,945,539 | 11,152,259 | 9,775,655 | 8,068,999 | 4,479,848 |
| Other Protection | 3,016,155 | 3,214,292 | 2,168,856 | 1,781,465 | 398,309 |
| Highways | 5,048,385 | 4,388,209 | 3,177,249 | 2,992,673 | 1,778,699 |
| Health & Sanitation | 2,424,460 | 1,818,096 | 1,544,160 | 1,031,937 | 447,579 |
| Public Welfare | 1,277,214 | 1,023,032 | 944,492 | 355,770 | 68,568 |
| Public Schools | 258,866 | 222,736 | 234,427 | 222,033 | 179,326 |
| Recreation | 4,152,875 | 3,394,051 | 3,253,146 | 2,610,026 | 1,380,399 |
| Interest | 2,534,077 | 2,548,075 | 1,715,560 | 1,728,910 | 670,586 |
| Bond Redemption | 1,405,019 | 1,721,263 | 1,455,109 | 2,027,632 | 772,107 |
| Pension & Retirement | 5,331,285 | 5,199,166 | 4,777,652 | 2,764,414 | 1,265,403 |
| Mass Transit | 870,543 | 665,404 | 600,926 | 1,223,202 | -- |
| Miscellaneous | 1,375,473 | 918,036 | 913,624 | 836,159 | 400,956 |
| Cash Cap. Improve. | 2,443,921 | 842,346 | 1,531,540 | 5,192,500 | 549,593 |
| Total | \$50,074,028 | \$44,206,148 | \$39,221,234 | \$36,487,823 | \$15,680,007 |

a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments, Act 97, SLH 1965 fund and Hilo Hospital special fund. Interfund transfers eliminated to avoid duplication.

SOURCE: Finance Director's Annual Reports, County of Hawaii, State of Hawaii.

TABLE 39
OPERATING EXPENDITURES^a — COUNTY OF KAUAI
Selected Fiscal Years

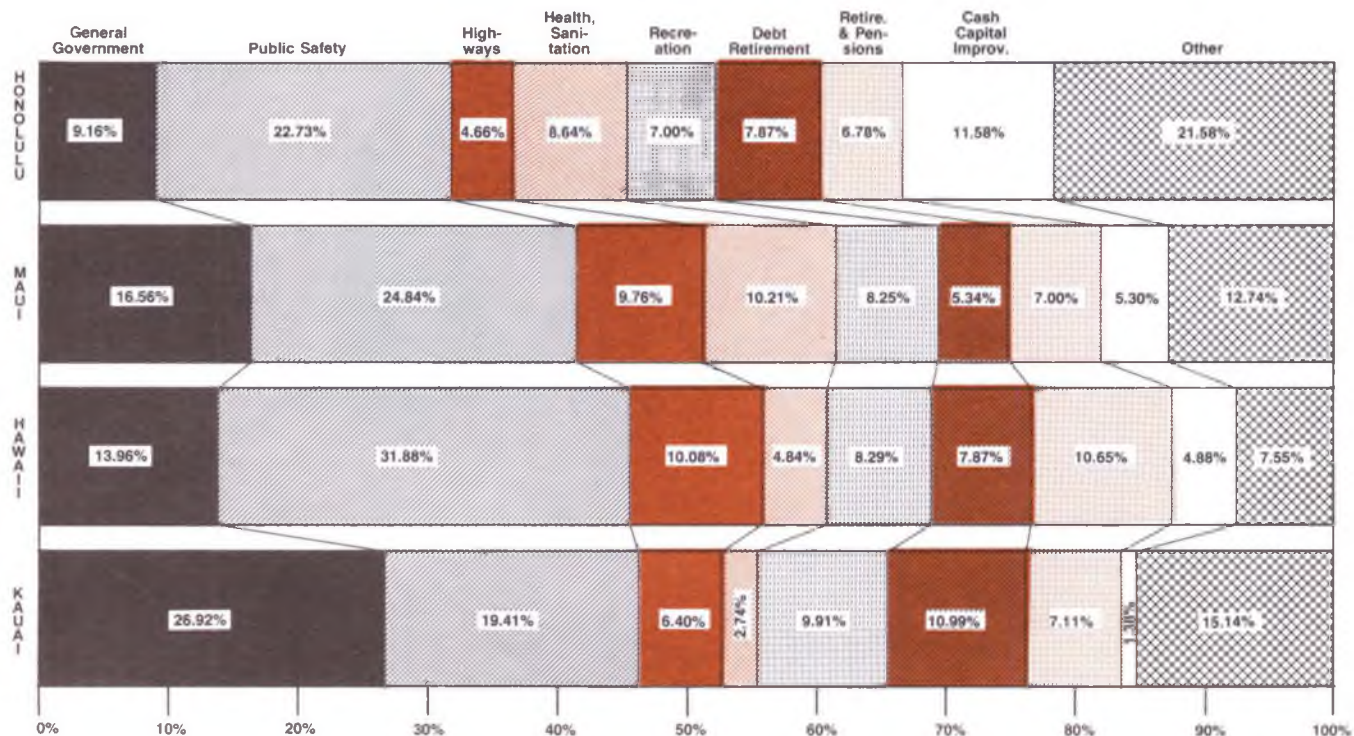
| Object of Expenditure | 1981 | 1980 | 1979 | 1976 | 1971 |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| General Government | | | | | |
| Control | \$ 654,437 | \$ 689,961 | \$ 618,146 | \$ 520,100 | \$ 216,332 |
| Staff | 7,570,206 | 3,655,744 | 3,518,402 | 3,007,300 | 1,021,255 |
| Public Safety | | | | | |
| Police & Fire | 5,221,603 | 4,566,792 | 4,163,146 | 3,451,062 | 2,179,507 |
| Other Protection | 709,404 | 422,270 | 383,119 | 343,478 | 198,809 |
| Highways | 1,955,284 | 1,402,439 | 1,346,865 | 1,060,379 | 1,331,584 |
| Health & Sanitation | 837,683 | 668,558 | 545,822 | 320,961 | 113,396 |
| Public Welfare | 2,050,979 | 1,220,263 | 573,047 | 115,591 | 878 |
| Public Schools | 128,680 | 119,465 | 117,483 | 107,909 | 53,121 |
| Recreation | 3,028,848 | 1,430,573 | 1,477,084 | 1,107,142 | 274,447 |
| Interest | 802,695 | 803,954 | 841,959 | 710,404 | 175,980 |
| Bond Redemption | 2,555,000 | 1,065,000 | 819,000 | 638,592 | 258,461 |
| Pension & Retirement | 2,173,757 | 1,908,008 | 1,663,208 | 864,173 | 541,338 |
| Salary Adjustment ^b | 12,921 | 9,344 | 7,997 | 6,740 | -- |
| Cash Capital Improvements | 422,174 | 379,093 | 227,197 | 1,042,526 | 565,451 |
| Miscellaneous | 2,433,565 | 2,196,619 | 1,768,972 | 1,697,673 | 694,227 |
| Total | \$30,557,237 | \$20,538,083 | \$18,071,447 | \$14,994,029 | \$7,624,786 |

a. All fund expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

b. Amount not allocated by function.

SOURCE: Finance Director's Annual Reports, County of Kauai, State of Hawaii.

CHART 11
OBJECTS OF COUNTY GOVERNMENT EXPENDITURES
 Percentage Distribution — By Counties
 For Fiscal Year 1981



SOURCE: Tables 36-39 inclusive.

TABLE 40
PUBLIC EMPLOYMENT
State and Local Government Full-Time Equivalent Employees
Per 10,000 Population, by Function: October 1980

| State | Rank | Total | Public Educ. ^a | Higher Educ. | Hwys. | Hlth. Hosp. | Police Fire | Parks Rec. ^b | Water | Con-trol ^c | All Other ^d |
|----------|------|-------|---------------------------|--------------|-------|-------------|-------------|-------------------------|-------|-----------------------|------------------------|
| HAWAII | 21 | 505 | 164 | 58 | 20 | 52 | 40 | 32 | 9 | 47 | 83 |
| U.S. Av. | -- | 487 | 183 | 51 | 24 | 57 | 36 | 15 | 5 | 31 | 85 |
| Ala. | 24 | 504 | 167 | 53 | 30 | 86 | 33 | 14 | 6 | 27 | 88 |
| Alaska | 1 | 804 | 261 | 72 | 71 | 38 | 42 | 59 | 5 | 80 | 176 |
| Ariz. | 22 | 505 | 189 | 75 | 22 | 37 | 38 | 19 | 5 | 35 | 85 |
| Ark. | 42 | 465 | 182 | 48 | 34 | 59 | 27 | 15 | 6 | 30 | 64 |
| Calif. | 40 | 468 | 156 | 57 | 14 | 52 | 38 | 20 | 6 | 31 | 94 |
| Colo. | 15 | 514 | 195 | 74 | 26 | 54 | 37 | 18 | 9 | 33 | 68 |
| Conn. | 48 | 446 | 190 | 33 | 26 | 46 | 40 | 9 | 3 | 30 | 69 |
| Del. | 12 | 527 | 179 | 72 | 28 | 60 | 31 | 14 | 3 | 41 | 99 |
| Fla. | 38 | 471 | 167 | 40 | 18 | 62 | 40 | 21 | 7 | 31 | 85 |
| Ga. | 6 | 564 | 205 | 48 | 25 | 118 | 36 | 15 | 7 | 26 | 84 |
| Idaho | 34 | 483 | 183 | 59 | 31 | 46 | 29 | 25 | 4 | 39 | 67 |
| Ill. | 47 | 447 | 172 | 49 | 17 | 39 | 44 | 14 | 5 | 30 | 77 |
| Ind. | 45 | 451 | 182 | 56 | 20 | 57 | 32 | 11 | 4 | 25 | 64 |
| Iowa | 19 | 508 | 212 | 69 | 32 | 61 | 25 | 13 | 4 | 28 | 64 |
| Kans. | 10 | 538 | 209 | 77 | 38 | 58 | 34 | 18 | 7 | 38 | 59 |
| Ky. | 50 | 422 | 171 | 48 | 27 | 35 | 26 | 16 | 5 | 26 | 68 |
| La. | 11 | 532 | 200 | 47 | 32 | 76 | 34 | 20 | 5 | 29 | 89 |
| Me. | 44 | 458 | 209 | 41 | 37 | 28 | 30 | 19 | 5 | 26 | 63 |
| Md. | 8 | 548 | 195 | 69 | 22 | 59 | 43 | 17 | 6 | 32 | 105 |
| Mass. | 27 | 501 | 203 | 26 | 22 | 61 | 54 | 10 | 7 | 34 | 84 |
| Mich. | 39 | 470 | 188 | 62 | 17 | 50 | 33 | 12 | 5 | 31 | 72 |
| Minn. | 30 | 499 | 200 | 56 | 28 | 56 | 25 | 17 | 5 | 35 | 77 |
| Miss. | 16 | 514 | 185 | 68 | 35 | 80 | 28 | 19 | 5 | 24 | 70 |
| Mo. | 41 | 466 | 187 | 40 | 24 | 68 | 38 | 15 | 5 | 26 | 63 |
| Mont. | 7 | 557 | 220 | 63 | 44 | 38 | 31 | 30 | 5 | 46 | 80 |
| Neb. | 4 | 589 | 200 | 84 | 36 | 54 | 28 | 23 | 6 | 38 | 120 |
| Nev. | 28 | 501 | 157 | 46 | 24 | 57 | 56 | 20 | 2 | 57 | 82 |
| N. H. | 46 | 451 | 177 | 49 | 36 | 33 | 36 | 11 | 4 | 22 | 83 |
| N. J. | 25 | 503 | 203 | 37 | 26 | 48 | 49 | 11 | 4 | 38 | 87 |
| N. M. | 5 | 589 | 210 | 93 | 29 | 50 | 36 | 25 | 4 | 44 | 98 |
| N. Y. | 9 | 540 | 164 | 32 | 26 | 85 | 44 | 13 | 3 | 36 | 137 |
| N. C. | 20 | 508 | 207 | 58 | 25 | 64 | 31 | 15 | 5 | 23 | 80 |
| N. D. | 23 | 505 | 194 | 78 | 36 | 39 | 23 | 31 | 5 | 34 | 65 |
| Ohio | 49 | 438 | 174 | 46 | 19 | 46 | 32 | 11 | 6 | 29 | 75 |
| Okla. | 13 | 525 | 200 | 66 | 28 | 56 | 34 | 14 | 8 | 27 | 92 |
| Ore. | 17 | 514 | 194 | 65 | 27 | 44 | 34 | 21 | 6 | 36 | 87 |
| Pa. | 51 | 407 | 166 | 22 | 24 | 33 | 31 | 10 | 4 | 29 | 88 |
| R. I. | 37 | 472 | 161 | 45 | 19 | 59 | 48 | 11 | 5 | 33 | 91 |
| S. C. | 14 | 515 | 203 | 62 | 22 | 79 | 27 | 12 | 5 | 26 | 79 |
| S. D. | 29 | 500 | 208 | 57 | 39 | 40 | 26 | 20 | 6 | 42 | 62 |
| Tenn. | 32 | 491 | 180 | 42 | 26 | 69 | 35 | 15 | 8 | 23 | 93 |
| Texas | 33 | 487 | 208 | 58 | 20 | 59 | 32 | 14 | 8 | 26 | 62 |
| Utah | 43 | 463 | 182 | 83 | 21 | 34 | 30 | 15 | 6 | 29 | 63 |
| Vt. | 35 | 483 | 203 | 70 | 36 | 31 | 26 | 16 | 3 | 32 | 66 |
| Va. | 26 | 503 | 207 | 59 | 28 | 51 | 31 | 16 | 5 | 24 | 82 |
| Wash. | 31 | 496 | 171 | 67 | 26 | 39 | 31 | 22 | 5 | 34 | 101 |
| W. Va. | 18 | 513 | 211 | 51 | 47 | 62 | 22 | 16 | 5 | 29 | 70 |
| Wisc. | 36 | 481 | 173 | 77 | 25 | 47 | 34 | 14 | 4 | 32 | 75 |
| Wyo. | 3 | 645 | 260 | 78 | 50 | 76 | 38 | 27 | 8 | 46 | 62 |
| D. C. | 2 | 764 | 178 | 43 | 16 | 99 | 90 | 15 | 6 | 43 | 274 |

NOTE: Due to rounding, detail may not add to total.

a. Includes local libraries.

b. Includes natural resources.

c. Includes financial, administration and general control.

d. Includes employees in special schools, welfare, employment security administration, correction, sewerage and other sanitation, public service enterprises, state liquor stores, and all other general government functions.

SOURCE: "Public Employment in 1980," U.S. Department of Commerce, Bureau of the Census, Series GE 80, No. 1, June 1981.

TABLE 41
AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES
State and Local Government Full-Time Equivalent Employees^a
October 1980: By Function

| State | Rank | State Av. | Public Educ. ^b | Higher Educ. ^c | Hwys. | Hlth. Hosp. | Police Fire | Parks Rec. ^d | Water | Con- trol ^e | All Other ^f |
|-----------------|-----------|----------------|------------------------------|------------------------------|----------------|----------------|----------------|----------------------------|----------------|---------------------------|---------------------------|
| HAWAII | 12 | \$1,408 | \$1,432 | \$1,756 | \$1,372 | \$1,147 | \$1,609 | \$1,286 | \$1,430 | \$1,341 | \$1,279 |
| U.S. Av. | -- | 1,333 | 1,347 | 1,550 | 1,239 | 1,138 | 1,497 | 1,226 | 1,276 | 1,280 | 1,308 |
| Ala. | 43 | 1,093 | 1,076 | 1,424 | 965 | 938 | 1,196 | 1,134 | 1,007 | 1,111 | 1,074 |
| Alaska | 1 | 2,162 | 2,152 | 1,967 | 2,039 | 2,001 | 2,764 | 2,127 | 2,558 | 2,207 | 2,161 |
| Ariz. | 8 | 1,441 | 1,385 | 1,641 | 1,297 | 1,271 | 1,639 | 1,368 | 1,345 | 1,359 | 1,466 |
| Ark. | 50 | 987 | 977 | 1,286 | 941 | 858 | 1,002 | 1,012 | 920 | 875 | 980 |
| Calif. | 3 | 1,682 | 1,625 | 1,917 | 1,801 | 1,476 | 1,981 | 1,462 | 1,670 | 1,618 | 1,677 |
| Colo. | 17 | 1,384 | 1,310 | 1,617 | 1,387 | 1,287 | 1,513 | 1,365 | 1,478 | 1,291 | 1,389 |
| Conn. | 15 | 1,394 | 1,527 | 1,484 | 1,238 | 1,114 | 1,520 | 1,188 | 1,453 | 1,314 | 1,220 |
| Del. | 26 | 1,239 | 1,208 | 1,507 | 1,282 | 987 | 1,505 | 1,134 | 1,302 | 1,205 | 1,179 |
| Fla. | 30 | 1,191 | 1,186 | 1,516 | 1,019 | 1,102 | 1,363 | 1,082 | 1,138 | 1,236 | 1,085 |
| Ga. | 49 | 1,045 | 997 | 1,385 | 1,001 | 953 | 1,151 | 1,072 | 952 | 1,063 | 1,060 |
| Idaho | 33 | 1,181 | 1,134 | 1,265 | 1,318 | 1,041 | 1,280 | 1,179 | 1,158 | 1,086 | 1,283 |
| Ill. | 7 | 1,463 | 1,485 | 1,660 | 1,354 | 1,233 | 1,660 | 1,263 | 1,614 | 1,178 | 1,455 |
| Ind. | 29 | 1,192 | 1,209 | 1,578 | 1,031 | 1,054 | 1,183 | 958 | 1,038 | 937 | 1,129 |
| Iowa | 25 | 1,269 | 1,270 | 1,592 | 1,280 | 1,061 | 1,256 | 1,297 | 1,345 | 1,188 | 1,136 |
| Kans. | 35 | 1,152 | 1,131 | 1,373 | 1,107 | 1,009 | 1,212 | 1,201 | 1,166 | 1,055 | 1,120 |
| Ky. | 37 | 1,146 | 1,139 | 1,327 | 1,141 | 1,083 | 1,235 | 985 | 1,071 | 1,107 | 1,096 |
| La. | 48 | 1,071 | 1,100 | 1,363 | 1,095 | 926 | 1,038 | 1,029 | 981 | 1,038 | 1,002 |
| Me. | 39 | 1,140 | 1,099 | 1,332 | 1,143 | 1,113 | 1,157 | 1,190 | 1,107 | 1,101 | 1,154 |
| Md. | 18 | 1,382 | 1,516 | 1,316 | 1,223 | 1,150 | 1,556 | 1,220 | 1,194 | 1,500 | 1,273 |
| Mass. | 19 | 1,375 | 1,509 | 1,365 | 1,240 | 1,020 | 1,535 | 1,015 | 1,188 | 1,244 | 1,359 |
| Mich. | 4 | 1,598 | 1,660 | 1,642 | 1,546 | 1,375 | 1,834 | 1,515 | 1,539 | 1,497 | 1,517 |
| Minn. | 10 | 1,437 | 1,386 | 1,777 | 1,507 | 1,206 | 1,681 | 1,435 | 1,496 | 1,393 | 1,406 |
| Miss. | 51 | 940 | 923 | 1,162 | 807 | 839 | 991 | 985 | 907 | 972 | 908 |
| Mo. | 40 | 1,140 | 1,077 | 1,485 | 1,141 | 999 | 1,315 | 1,195 | 1,051 | 1,077 | 1,173 |
| Mont. | 27 | 1,231 | 1,253 | 1,344 | 1,351 | 1,105 | 1,246 | 1,228 | 1,191 | 1,088 | 1,152 |
| Neb. | 34 | 1,178 | 1,190 | 1,123 | 1,121 | 919 | 1,467 | 1,120 | 1,318 | 1,095 | 1,294 |
| Nev. | 11 | 1,428 | 1,377 | 1,567 | 1,468 | 1,347 | 1,622 | 1,340 | 1,263 | 1,386 | 1,414 |
| N. H. | 41 | 1,132 | 1,084 | 1,202 | 1,486 | 1,000 | 1,309 | 1,245 | 1,213 | 1,120 | 1,002 |
| N. J. | 13 | 1,399 | 1,552 | 1,632 | 1,297 | 1,161 | 1,481 | 1,163 | 1,170 | 1,253 | 1,163 |
| N. M. | 32 | 1,186 | 1,181 | 1,337 | 1,227 | 1,019 | 1,160 | 1,191 | 951 | 1,186 | 1,144 |
| N. Y. | 6 | 1,473 | 1,695 | 1,610 | 1,224 | 1,234 | 1,469 | 1,195 | 1,390 | 1,392 | 1,421 |
| N. C. | 36 | 1,147 | 1,113 | 1,431 | 1,092 | 1,078 | 1,184 | 1,170 | 1,017 | 1,217 | 1,071 |
| N. D. | 23 | 1,305 | 1,399 | 1,435 | 1,197 | 1,071 | 1,335 | 1,280 | 1,271 | 1,098 | 1,175 |
| Ohio | 24 | 1,299 | 1,357 | 1,536 | 1,229 | 1,087 | 1,462 | 1,162 | 1,272 | 1,163 | 1,174 |
| Okla. | 45 | 1,081 | 1,056 | 1,350 | 986 | 909 | 1,204 | 997 | 956 | 1,068 | 1,059 |
| Ore. | 14 | 1,399 | 1,345 | 1,580 | 1,433 | 1,204 | 1,676 | 1,319 | 1,596 | 1,404 | 1,368 |
| Pa. | 20 | 1,336 | 1,389 | 1,629 | 1,187 | 1,237 | 1,484 | 1,198 | 1,254 | 1,200 | 1,243 |
| R. I. | 16 | 1,386 | 1,563 | 1,326 | 1,141 | 1,288 | 1,421 | 1,227 | 1,148 | 1,269 | 1,274 |
| S. C. | 47 | 1,072 | 996 | 1,425 | 957 | 1,032 | 1,079 | 1,020 | 956 | 1,071 | 1,076 |
| S. D. | 46 | 1,081 | 1,021 | 1,324 | 1,140 | 950 | 1,147 | 1,234 | 1,042 | 1,008 | 1,088 |
| Tenn. | 42 | 1,103 | 1,140 | 1,376 | 934 | 921 | 1,191 | 1,030 | 1,027 | 1,167 | 1,061 |
| Texas | 31 | 1,188 | 1,155 | 1,416 | 1,181 | 1,011 | 1,414 | 1,111 | 1,088 | 1,175 | 1,181 |
| Utah | 22 | 1,307 | 1,223 | 1,335 | 1,493 | 1,116 | 1,462 | 1,380 | 1,289 | 1,361 | 1,436 |
| Vt. | 38 | 1,141 | 1,049 | 1,279 | 1,250 | 1,032 | 1,334 | 1,292 | 1,104 | 1,129 | 1,164 |
| Va. | 28 | 1,195 | 1,177 | 1,467 | 1,067 | 1,069 | 1,327 | 1,104 | 1,179 | 1,208 | 1,134 |
| Wash. | 5 | 1,538 | 1,535 | 1,712 | 1,634 | 1,267 | 1,756 | 1,377 | 1,543 | 1,451 | 1,503 |
| W. Va. | 44 | 1,083 | 1,147 | 1,285 | 976 | 923 | 1,160 | 1,079 | 948 | 987 | 976 |
| Wisc. | 9 | 1,439 | 1,470 | 1,661 | 1,375 | 1,183 | 1,566 | 1,211 | 1,417 | 1,388 | 1,352 |
| Wyo. | 21 | 1,336 | 1,316 | 1,601 | 1,323 | 1,129 | 1,433 | 1,387 | 1,203 | 1,275 | 1,327 |
| D. C. | 2 | 1,763 | 1,850 | 1,653 | 1,680 | 1,660 | 1,980 | 1,446 | 1,783 | 1,797 | 1,704 |

- a. Computed by the Tax Foundation of Hawaii from October 1980 payroll data.
b. Includes instructional and other local school staff and local library personnel.
c. Includes instruction and other personnel.
d. Includes natural resources.
e. Includes financial administration and other general control.
f. Includes special schools, welfare, employment security administration, correction, sewerage and other sanitation, other general government functions, and public service enterprises other than water.

SOURCE: "Public Employment in 1980," U.S. Department of Commerce, Bureau of the Census, Series GE 80, No. 1, June 1981.

TABLE 42
EMPLOYEES' RETIREMENT SYSTEM
Receipts, Expenditures, and Reserves
State of Hawaii — Selected Fiscal Years
(In Thousands)

| | 1981 | 1980 | 1979 | 1976 | 1971 |
|---|--------------------|--------------------|--------------------|------------------|------------------|
| <u>SOURCE OF RECEIPTS</u> | | | | | |
| Retirement System Contributions | | | | | |
| State | \$ 65,049 | \$ 53,834 | \$ 52,153 | \$ 32,452 | \$ 19,837 |
| Counties | 20,863 | 24,588 | 20,738 | 13,409 | 9,107 |
| Employees | 66,092 | 59,869 | 56,475 | 45,861 | 30,056 |
| Social Security Contributions ^a | | | | | |
| State and Counties | 49,459 | 36,923 | 33,498 | 27,966 | 11,653 |
| Employees | 49,459 | 36,923 | 33,498 | 26,120 | 11,653 |
| Administration | 918 | 905 | 823 | 643 | 419 |
| Earnings from Investments | 131,512 | 111,384 | 82,952 | 46,511 | 16,561 |
| TOTAL | \$ 383,352 | \$ 324,426 | \$ 280,137 | \$192,962 | \$ 99,286 |
| <u>OBJECT OF EXPENDITURES</u> | | | | | |
| Administration | \$ 918 | \$ 905 | \$ 823 | \$ 631 | \$ 419 |
| Benefits | 75,870 | 67,607 | 61,292 | 50,280 | 21,372 |
| Refunds and Withdrawals | 22,795 | 18,774 | 16,257 | 4,325 | 5,729 |
| Social Security | 98,918 | 73,923 | 66,996 | 54,086 | 23,306 |
| TOTAL | \$ 198,501 | \$ 161,209 | \$ 145,368 | \$109,322 | \$ 50,826 |
| <u>CASH AND INVESTMENT AS OF JUNE 30</u> | | | | | |
| Cash | \$ 5,689 | \$ 2,156 | \$ 3,188 | \$ 2,376 | \$ 1,056 |
| Certificates of Deposit | 157,354 | 199,785 | 210,931 | 100,181 | 31,536 |
| Investments | | | | | |
| Bonds | 667,371 | 526,816 | 389,327 | 161,859 | 119,986 |
| Stocks | 199,558 | 158,930 | 170,807 | 224,402 | 157,908 |
| Mortgages | 408,236 | 371,952 | 331,280 | 261,262 | 105,419 |
| TOTAL | \$1,438,208 | \$1,259,639 | \$1,105,533 | \$750,080 | \$415,905 |
| MEMBERS IN SYSTEM | 49.4 | 48.9 | 47.5 | 45.3 | 42.3 |
| Earnings as a % of Investments ^b | 10.3 | 10.5 | 9.4 | 7.2 | 4.3 |

NOTE: 1976, 1979, 1980 data and 1981 preliminary data prepared by Employees' Retirement System. Footnotes not applicable.

a. Calculated by dividing Social Security disbursements in half.

b. "Earnings from investments" divided by total "investments."

SOURCE: "Finances of Employee-Retirement Systems of State and Local Governments," 1971 edition, U.S. Department of Commerce, Bureau of the Census; and Annual Reports of the Employees' Retirement System, State of Hawaii.

TABLE 43
COMPENSATION RATES IN SELECTED POSITIONS
Private Industry and State-County Governments

| Job Classification | Private Industry ^a | | State-County Governments ^a | | Private Industry | |
|-----------------------------|-------------------------------|---------|---------------------------------------|---------|------------------|---------|
| | Min. | Max. | Min. | Max. | Median | Mean |
| Monthly Salary Rates | | | | | | |
| Account Clerks (Sr.) | \$ 693 | \$2,304 | \$ 946 | \$1,442 | \$1,125 | \$1,173 |
| Cashier | 581 | 1,792 | 946 | 1,442 | 730 | 786 |
| Clerk | 550 | 2,000 | 822 | 1,337 | 875 | 935 |
| Clerk (Jr.) | 580 | 1,461 | 766 | 1,149 | 730 | 786 |
| Clerk (Personnel) | 650 | 2,047 | 984 | 1,637 | 1,095 | 1,128 |
| Clerk (Sr.) | 640 | 2,556 | 946 | 1,571 | 1,048 | 1,124 |
| Clerk (Steno) | 660 | 1,834 | 913 | 1,390 | 958 | 1,085 |
| Cus. Serv. Clerk | 581 | 2,193 | 984 | 1,502 | 1,175 | 1,314 |
| Data Entry Oper. | 580 | 2,000 | 880 | 1,337 | 896 | 967 |
| Dietician | 1,375 | 1,935 | 1,271 | 2,065 | 1,665 | 1,665 |
| Engineering Aid | 814 | 1,584 | 984 | 1,502 | 1,144 | 1,173 |
| Engr. Draft Tech. | 750 | 2,309 | 1,226 | 1,969 | 1,455 | 1,470 |
| Hosp. Attendant | 595 | 1,108 | 829 | 1,247 | 861 | 847 |
| Hosp. Ward Clerk | 633 | 1,125 | 822 | 1,337 | 970 | 976 |
| Land Surveyor | 998 | 2,309 | 1,221 | 1,979 | 1,405 | 1,491 |
| Med. Technologist | 1,188 | 1,941 | 1,271 | 2,065 | 1,665 | 1,642 |
| Nurse (Practical) | 839 | 1,565 | 1,024 | 1,588 | 1,139 | 1,137 |
| Nurse (Staff) | 1,136 | 1,726 | 1,378 | 1,834 | 1,527 | 1,492 |
| Occup. Therapist | 1,156 | 1,685 | 1,271 | 2,065 | 1,650 | 1,571 |
| Secretary | 581 | 1,988 | 913 | 1,390 | 1,075 | 1,128 |
| Secretary (Private) | 705 | 2,280 | 1,090 | 2,256 | 1,270 | 1,339 |
| Switchboard Oper. | 600 | 1,366 | 793 | 1,285 | 1,009 | 1,044 |
| Typist (Sr.) | 536 | 1,411 | 880 | 1,337 | 950 | 948 |
| Hourly Wage Rates | | | | | | |
| Auto Mechanic | \$5.35 | \$15.89 | \$7.10 | \$ 8.60 | \$ 8.50 | \$ 9.08 |
| Auto Mechanic Helper | 4.00 | 10.35 | 5.89 | 6.84 | 6.81 | 7.06 |
| Bldg. Maint. Repairer | 3.40 | 12.10 | 6.91 | 8.06 | 7.35 | 7.50 |
| Carpenter (Maint.) | 6.20 | 15.17 | 6.91 | 8.06 | 8.28 | 8.52 |
| Cook (Asst.) | 3.60 | 8.62 | 5.89 | 6.84 | 5.55 | 5.47 |
| Cook (Gen.) | 4.00 | 9.81 | 6.48 | 7.56 | 7.51 | 7.16 |
| Electrician (Maint.) | 6.62 | 14.15 | 7.10 | 8.35 | 8.71 | 9.41 |
| Electronic Tech. | 7.43 | 15.89 | 7.66 | 12.41 | 11.68 | 11.91 |
| Greenskeeper (Golf Course) | 4.00 | 8.24 | 5.48 | 6.36 | 5.15 | 5.36 |
| Groundskeeper | 3.35 | 8.70 | 5.44 | 6.29 | 5.13 | 5.22 |
| Janitor (Heavy) | 3.55 | 10.23 | 5.44 | 6.29 | 5.18 | 5.21 |
| Kitchen Helper | 3.40 | 7.18 | 5.44 | 6.29 | 5.18 | 4.99 |
| Laborer (Heavy) | 4.00 | 11.31 | 5.48 | 6.36 | 6.36 | 6.41 |
| Laborer (Light) | 3.35 | 8.70 | 5.44 | 6.29 | 5.98 | 6.01 |
| Painter (Maint.) | 5.05 | 10.98 | 6.91 | 8.06 | 8.41 | 8.29 |
| Plumber (Maint.) | 6.97 | 10.15 | 7.10 | 8.35 | 8.11 | 8.41 |
| Security Attend. | 3.35 | 6.78 | 4.58 | 6.88 | 5.71 | 5.37 |
| Trades Helper | 4.59 | 7.96 | 5.89 | 6.84 | 6.81 | 6.75 |
| Truck Driver A ^b | 3.35 | 9.19 | 5.67 | 6.58 | 6.37 | 6.33 |
| Truck Driver B ^b | 3.35 | 9.91 | 6.08 | 7.07 | 6.55 | 7.16 |
| Truck Driver C ^b | 3.85 | 12.95 | 6.28 | 7.34 | 7.10 | 8.30 |
| Warehouse Worker | 3.35 | 13.62 | 5.68 | 6.58 | 7.62 | 7.43 |
| Washer | 3.35 | 5.99 | 5.48 | 6.36 | 4.99 | 4.66 |

NOTE: Results of sampling 470 private establishments employing 41,180 persons during June and July of 1981. State and County governments did not participate in the 1981 survey; state-county government median and mean salaries unavailable. Caution must be exercised in making comparisons due to variations among jobs and their fringe benefits.

a. Average of salary ranges.

b. A = capacity under 1.5 tons; B = 1.5 to 5 tons; C = 5 tons and over.

SOURCE: Hawaii Employer's Council, Research Report: "Pay rates in Hawaii, Private Employment, Government Employment," Special Publication Number 146, September 1981.

TABLE 44
CLASSROOM TEACHERS' SALARIES: 1980-1981
Estimated Average Annual Salaries^a

| State | All Teachers | | | | |
|-------------------|--------------|-----------|----------|------|------------------------------|
| | Elementary | Secondary | Amount | Rank | % Increase over 1979-1980 |
| HAWAII | \$22,017 | \$20,891 | \$21,558 | 3 | 8.22 |
| U. S. Average | 16,879 | 17,725 | 17,264 | -- | 8.13 |
| Alabama | 14,624 | 15,750 | 15,150 | 35 | 16.00 |
| Alaska | 28,854 | 29,279 | 29,078 | 1 | 9.30 |
| Arizona | 16,980 | 17,700 | 17,200 | 21 | 9.90 |
| Arkansas | 12,900 | 13,630 | 13,270 | 48 | 6.84 |
| California | 19,400 | 20,480 | 19,836 | 7 | 10.08 |
| Colorado | 16,945 | 17,850 | 17,408 | 18 | 6.99 |
| Connecticut | 17,250 | 17,675 | 17,370 | 19 | 6.21 |
| Delaware | 16,955 | 17,470 | 17,243 | 20 | 6.78 |
| Florida | 15,796 | 15,295 | 15,564 | 30 | 10.00 |
| Georgia | 15,180 | 15,851 | 15,444 | 31 | 11.48 |
| Idaho | 14,790 | 15,470 | 15,110 | 36 | 11.02 |
| Illinois | 18,722 | 20,734 | 19,410 | 8 | 10.28 |
| Indiana | 17,603 | 18,506 | 18,054 | 15 | 15.74 |
| Iowa | 15,480 | 16,720 | 16,150 | 26 | 6.60 |
| Kansas | 15,046 | 15,075 | 15,059 | 37 | 10.00 |
| Kentucky | 15,130 | 16,460 | 15,580 | 29 | 7.30 |
| Louisiana | 14,686 | 15,300 | 14,960 | 39 | 8.64 |
| Maine | 13,233 | 14,843 | 13,732 | 46 | 5.06 |
| Maryland | 19,151 | 19,380 | 19,270 | 10 | 9.56 |
| Massachusetts | 18,488 | 18,867 | 18,712 | 12 | 6.93 |
| Michigan | 21,040 | 21,400 | 21,213 | 4 | 10.00 |
| Minnesota | 17,400 | 18,650 | 18,062 | 14 | 13.51 |
| Mississippi | 12,740 | 13,260 | 13,000 | 50 | 9.70 |
| Missouri | 14,895 | 15,488 | 15,187 | 33 | 11.00 |
| Montana | 14,830 | 16,100 | 15,400 | 32 | 5.94 |
| Nebraska | 14,212 | 15,575 | 14,870 | 41 | 9.99 |
| Nevada | 17,048 | 17,167 | 17,107 | 22 | 4.98 |
| New Hampshire | 12,521 | 13,432 | 12,948 | 51 | 3.17 |
| New Jersey | 18,026 | 18,702 | 18,300 | 13 | 6.65 |
| New Mexico | 15,480 | 15,950 | 15,721 | 28 | 5.60 |
| New York | 20,300 | 20,500 | 20,400 | 6 | 3.03 |
| North Carolina | 15,662 | 16,185 | 15,858 | 27 | 12.33 |
| North Dakota | 13,720 | 14,076 | 13,864 | 45 | 4.20 |
| Ohio | 15,700 | 16,800 | 16,200 | 25 | 5.88 |
| Oklahoma | 14,350 | 14,970 | 14,640 | 43 | 11.70 |
| Oregon | 17,164 | 18,029 | 17,503 | 17 | 7.60 |
| Pennsylvania | 17,360 | 17,970 | 17,690 | 16 | 7.08 |
| Rhode Island | 19,294 | 19,410 | 19,351 | 9 | 7.50 |
| South Carolina | 13,610 | 14,530 | 13,970 | 44 | 6.94 |
| South Dakota | 13,450 | 13,990 | 13,636 | 47 | 10.43 |
| Tennessee | 14,917 | 15,141 | 15,002 | 38 | 7.38 |
| Texas | 14,801 | 15,560 | 15,150 | 34 | 7.20 |
| Utah | 16,088 | 17,361 | 16,612 | 24 | 11.42 |
| Vermont | 12,561 | 13,472 | 13,006 | 49 | 3.92 |
| Virginia | 14,244 | 15,726 | 14,874 | 40 | 5.65 |
| Washington | 20,289 | 21,246 | 20,702 | 5 | 10.00 |
| West Virginia | 14,294 | 15,136 | 14,660 | 42 | 6.93 |
| Wisconsin | 16,295 | 17,266 | 16,748 | 23 | 4.66 |
| Wyoming | 18,057 | 19,422 | 18,718 | 11 | 16.77 |
| Dist. of Columbia | 23,000 | 22,710 | 22,880 | 2 | 3.11 |

NOTE: Data for 1980-81 are preliminary estimates.

a. Limited to classroom teachers excluding principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers.

SOURCE: "Estimates of School Statistics 1980-1981," Research Division, National Education Association, 1981 (copyright 1981).

TABLE 45
ESTIMATED PUPIL-TEACHER RATIOS AND
PER CAPITA DIRECT SCHOOL EXPENDITURES

| State | Pupil-Teacher Ratios ^a | | | Per Capita Direct Expenditures - Local Schools ^b | | | |
|----------|-----------------------------------|-----------|-------|---|-----------|--------------------|------|
| | Elementary | Secondary | Total | Salary & Wages | Other | Total Expenditures | |
| | | | | | | Amount | Rank |
| HAWAII | 18.7 | 23.9 | 20.8 | \$248.95 | \$ 331.10 | \$ 580.05 | 24 |
| U.S. Av. | 20.3 | 16.7 | 18.7 | 258.84 | 329.27 | 588.11 | -- |
| Ala. | 17.8 | 18.4 | 18.1 | 182.06 | 330.26 | 512.32 | 41 |
| Alaska | 17.4 | 16.0 | 16.8 | 632.48 | 1,179.66 | 1,812.14 | 1 |
| Ariz. | 19.6 | 19.5 | 19.6 | 250.13 | 422.64 | 672.77 | 12 |
| Ark. | 20.4 | 16.8 | 18.6 | 198.61 | 276.01 | 474.62 | 47 |
| Calif. | 25.7 | 19.3 | 23.1 | 281.43 | 354.96 | 636.39 | 18 |
| Colo. | 23.4 | 16.9 | 20.1 | 275.67 | 390.42 | 666.09 | 14 |
| Conn. | 17.8 | 13.7 | 16.2 | 281.99 | 269.97 | 551.96 | 32 |
| Del. | 18.7 | 15.4 | 16.8 | 295.53 | 436.05 | 731.58 | 4 |
| Fla. | 25.0 | 13.0 | 19.5 | 201.03 | 259.55 | 460.58 | 50 |
| Ga. | 19.1 | 18.6 | 18.9 | 224.05 | 252.19 | 476.24 | 46 |
| Idaho | 21.4 | 19.3 | 20.5 | 222.05 | 290.20 | 512.25 | 42 |
| Ill. | 19.1 | 18.1 | 18.7 | 264.59 | 296.54 | 561.13 | 30 |
| Ind. | 20.5 | 18.7 | 19.6 | 238.87 | 293.01 | 531.88 | 39 |
| Iowa | 18.3 | 14.8 | 16.5 | 260.47 | 437.31 | 697.78 | 9 |
| Kans. | 16.6 | 14.7 | 15.7 | 242.13 | 340.52 | 582.65 | 23 |
| Ky. | 19.9 | 20.3 | 20.1 | 183.21 | 323.06 | 506.27 | 43 |
| La. | 23.2 | 12.6 | 18.5 | 236.40 | 297.12 | 533.52 | 38 |
| Me. | 21.5 | 22.5 | 21.8 | 232.17 | 251.35 | 483.52 | 45 |
| Md. | 19.6 | 17.1 | 18.3 | 300.46 | 337.81 | 638.27 | 17 |
| Mass. | 25.1 | 8.1 | 15.5 | 303.03 | 260.05 | 563.08 | 29 |
| Mich. | 23.0 | 23.5 | 23.2 | 320.93 | 374.99 | 695.92 | 10 |
| Minn. | 18.0 | 16.4 | 17.2 | 299.78 | 352.38 | 652.16 | 16 |
| Miss. | 18.2 | 17.7 | 18.0 | 191.03 | 310.63 | 501.66 | 44 |
| Mo. | 22.9 | 11.5 | 17.3 | 222.90 | 249.93 | 472.83 | 48 |
| Mont. | 20.4 | 12.4 | 16.8 | 304.78 | 386.70 | 691.48 | 11 |
| Neb. | 16.6 | 14.6 | 15.6 | 247.59 | 372.11 | 619.70 | 20 |
| Nev. | 21.9 | 20.3 | 21.1 | 241.65 | 333.42 | 575.07 | 28 |
| N. H. | 20.1 | 15.9 | 18.1 | 195.44 | 274.35 | 469.79 | 49 |
| N. J. | 17.1 | 15.1 | 16.2 | 301.25 | 303.36 | 604.61 | 21 |
| N. M. | 20.8 | 17.1 | 18.9 | 274.03 | 436.91 | 710.94 | 7 |
| N. Y. | 19.0 | 15.2 | 16.9 | 310.35 | 360.27 | 670.62 | 13 |
| N. C. | 22.9 | 16.8 | 20.6 | 222.88 | 319.57 | 542.45 | 37 |
| N. D. | 18.1 | 13.8 | 16.4 | 227.36 | 425.73 | 653.09 | 15 |
| Ohio | 21.6 | 17.8 | 19.9 | 238.64 | 310.51 | 549.15 | 33 |
| Okla. | 18.2 | 15.3 | 16.8 | 223.96 | 332.48 | 556.44 | 31 |
| Ore. | 19.3 | 17.5 | 18.6 | 284.96 | 446.30 | 731.26 | 5 |
| Pa. | 18.7 | 16.4 | 17.4 | 246.79 | 269.20 | 515.99 | 40 |
| R. I. | 16.0 | 15.5 | 15.8 | 261.66 | 318.30 | 579.96 | 25 |
| S. C. | 21.6 | 15.7 | 19.3 | 216.44 | 328.11 | 544.55 | 35 |
| S. D. | 16.2 | 15.1 | 15.8 | 232.66 | 346.06 | 578.72 | 27 |
| Tenn. | 20.2 | 21.4 | 20.6 | 189.20 | 271.13 | 460.33 | 51 |
| Texas | 18.0 | 17.4 | 17.7 | 250.12 | 328.92 | 579.04 | 26 |
| Utah | 23.1 | 23.3 | 23.2 | 220.10 | 514.71 | 734.81 | 3 |
| Vt. | 14.8 | 13.8 | 14.3 | 217.72 | 410.60 | 628.32 | 19 |
| Va. | 18.2 | 16.1 | 17.4 | 244.61 | 299.70 | 544.31 | 36 |
| Wash. | 19.6 | 23.3 | 21.2 | 292.90 | 435.70 | 728.60 | 6 |
| W. Va. | 13.4 | 15.9 | 17.3 | 248.75 | 298.97 | 547.72 | 34 |
| Wisc. | 16.0 | 14.8 | 15.5 | 267.45 | 432.39 | 699.84 | 8 |
| Wyo. | 17.1 | 13.8 | 15.5 | 321.70 | 591.93 | 913.63 | 2 |
| D. C. | 17.8 | 21.0 | 19.1 | 397.92 | 203.00 | 600.92 | 22 |

NOTE: Per capita expenditures do not correspond with Table 34 since expenditures for supervision of local schools, state schools for the handicapped, and other similar special education programs have been eliminated. Pupil-teacher ratios for 1980-81 are preliminary estimates.

a. Estimated for the 1980-81 school year by dividing public school fall enrollment by the number of classroom teachers as reported by the National Education Association.

b. As reported by the U.S. Department of Commerce for fiscal 1980.

SOURCE: "Estimates of School Statistics, 1980-81," Research Division, National Education Association, 1981 (copyright 1981); "Governmental Finances in 1979-80," Series GF 80, No. 5, U.S. Department of Commerce, Washington, D.C., September 1981

TABLE 46
HAWAII PUBLIC SCHOOL COSTS
Selected Fiscal Years^a

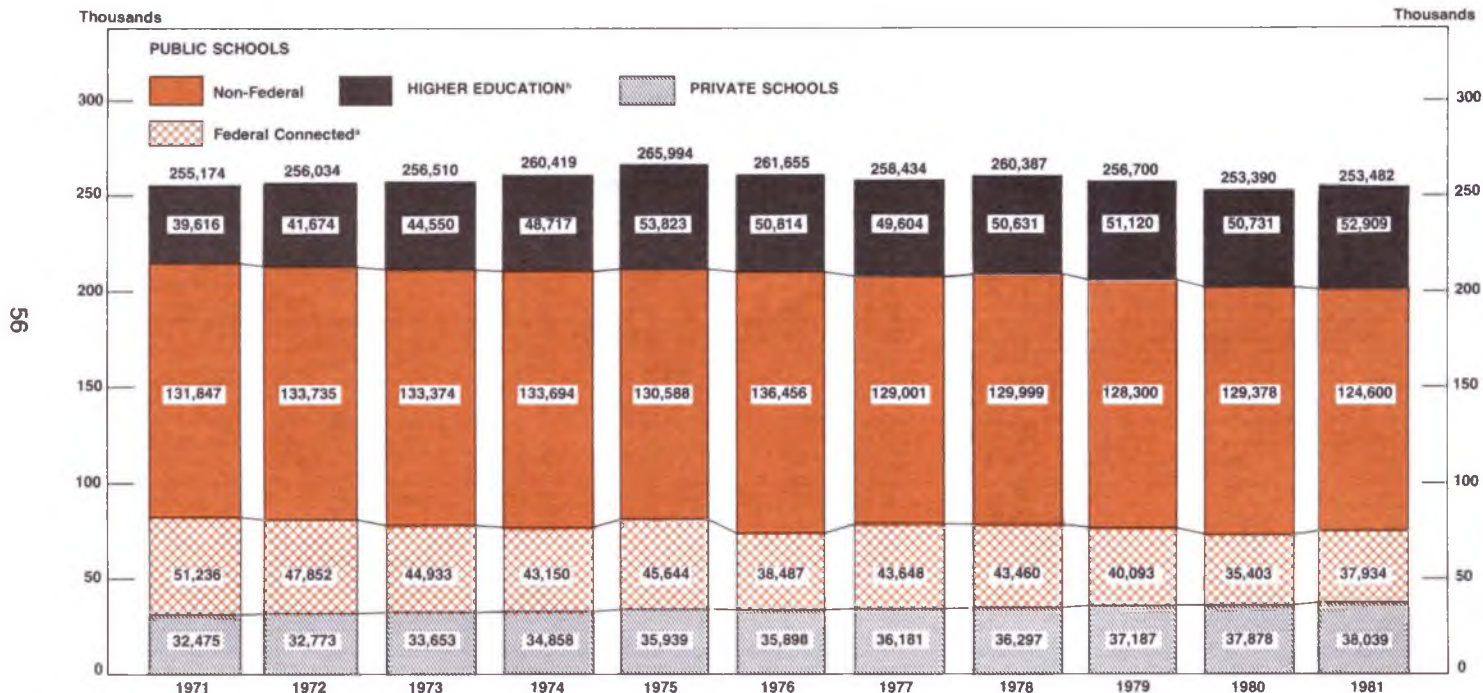
| Object of Expenditure | 1981 | 1980 | 1979 | 1976 | 1971 |
|------------------------------------|----------------------|-------------------------|----------------------|----------------------|----------------------|
| Administration | \$ 25,177,986 | \$ 23,437,809 | \$ 20,086,059 | \$ 12,478,649 | \$ 11,027,960 |
| Instruction: Personal Services | 209,054,446 | 192,219,974 | 180,111,478 | 141,039,378 | 97,413,093 |
| Supplies & Other | 23,068,428 | 23,297,662 | 19,594,150 | 16,327,624 | 12,333,813 |
| Food Services: Personal Services | 12,743,714 | 10,841,813 | 11,208,249 | 7,634,066 | 5,692,556 |
| Supplies | 17,838,391 | 12,622,525 | 13,093,332 | 10,960,944 | 9,807,480 |
| Attendance & Health Services | 14,330,972 | 11,686,102 | 11,112,320 | 7,853,179 | 3,298,419 |
| Pupil Transportation Services | 10,928,209 | 8,407,397 | 8,123,967 | 5,861,937 | 3,240,331 |
| Operation of School Plants | 24,052,221 | 20,232,149 ^b | 16,641,751 | 11,964,103 | 5,380,487 |
| Maintenance of School Plants | 13,436,758 | 10,615,533 | 8,963,612 | 9,564,415 | 9,526,105 |
| Retire., S.S., Med. Ins., Contrib. | 48,932,514 | 44,071,454 | 41,835,718 | 31,532,401 | 13,901,998 |
| Workers' Compensation ^c | 1,297,336 | 1,480,617 | 1,608,195 | 1,118,991 | 335,492 |
| Debt Retirement: Interest | 259,753 | 322,588 | 408,459 | 741,331 | 1,418,258 |
| Principal | 1,722,544 | 1,918,665 | 2,272,826 | 3,805,913 | 4,293,019 |
| Sub-Total | \$402,843,272 | \$361,154,288 | \$335,060,116 | \$260,882,931 | \$177,669,011 |
| Capital Outlay ^d | \$ 30,860,000 | \$ 30,509,000 | \$ 21,628,000 | \$ 31,983,000 | \$ 28,827,824 |
| Adult Education | 2,510,707 | 2,298,511 | 2,508,417 | 12,963,044 | 7,250,178 |
| Public Libraries | 10,299,343 | 9,867,243 | 8,147,228 | 6,591,893 | 5,887,604 |
| Summer School | 707,330 | 559,647 | 549,651 | 748,707 | 542,471 |
| Athletic Funds | 776,394 | 843,759 | 839,644 | 717,833 | 678,000 |
| Total | \$447,997,046 | \$405,232,448 | \$368,733,056 | \$313,617,408 | \$220,855,088 |
| Average Daily Enrollment | 163,733 | 166,105 | 168,453 | 178,367 | 181,146 |
| Average Daily Attendance | 151,713 | 151,563 | 154,263 | 162,903 | 167,329 |

NOTE: Data not strictly comparable due to revised methods of reporting.

- a. Includes expenditures from federal, state and county funds, but does not include all costs attributable to operation of education department.
- b. Includes appropriation for safety and security systems.
- c. Includes unemployment compensation.
- d. Bond fund expenditures not included.

SOURCE: Annual Reports of the Department of Education, State of Hawaii.

CHART 12
TRENDS IN HAWAII SCHOOL ENROLLMENT
Fall 1971-1981



^aIncludes enrollment for partial as well as full federal impact-area aid, 1981 estimated.

^bFall full- and part-time enrollment in day time credit courses. Includes University of Hawaii system, and enrollment in technical schools.

SOURCE: Department of Education, State of Hawaii; University of Hawaii.

TABLE 47
UNIVERSITY OF HAWAII
Current Income and Expenditures — Selected Fiscal Years*

| | 1981 | 1980 | 1979 | 1976 | 1971 |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <u>REVENUES</u> | | | | | |
| For Educational Purposes | \$(219,217,643) | \$(190,083,497) | \$(175,323,892) | \$(139,395,400) | \$(100,379,285) |
| Federal Funds | 51,524,945 | 44,717,115 | 38,597,114 | 32,917,990 | 28,936,089 |
| State Appropriations | 151,615,878 | 133,398,222 | 125,675,089 | 96,116,916 | 65,224,392 |
| University Funds | (16,076,820) | (11,968,160) | (11,051,689) | (10,360,494) | (6,218,804) |
| Student Fees ^b | 5,388,891 | 4,122,172 | 3,787,563 | 3,541,869 | 2,677,359 |
| Departmental Earnings | 4,737,053 | 3,141,697 | 3,003,354 | 2,294,009 | 691,278 |
| Gifts and Grants | 5,392,463 | 4,187,859 | 3,664,955 | 4,030,671 | 2,170,883 |
| All Other | 558,413 | 516,432 | 595,817 | 493,945 | 679,284 |
| For Non-Educational Programs | (21,225,852) | (18,632,316) | (16,459,562) | (15,011,412) | (6,817,486) |
| Auxiliary Enterprises | 21,225,852 | 18,632,316 | 16,459,562 | 11,925,196 | 6,451,143 |
| Other Sources | -- | -- | -- | 3,086,216 | 366,343 |
| TOTAL REVENUES | \$ 240,443,495 | \$ 208,715,813 | \$ 191,783,454 | \$ 154,406,812 | \$ 107,196,771 |
| <u>EXPENDITURES</u> | | | | | |
| For Educational Purposes | \$(215,794,517) | \$(189,033,565) | \$(172,921,723) | \$(135,055,053) | \$(99,355,696) |
| Instruction & Rel. Act. | 65,518,982 | 60,172,995 | 57,287,627 | 44,695,588 | 29,854,804 |
| Community Colleges | 36,723,765 | 31,616,921 | 30,031,451 | 21,857,579 | 12,854,283 |
| Organized Research | 48,214,077 | 41,770,737 | 35,293,343 | 27,802,072 | 26,848,827 |
| Extension Service | 4,250,061 | 3,712,202 | 3,378,897 | 2,666,000 | 2,219,574 |
| Libraries | 6,964,691 | 6,110,925 | 5,511,333 | 3,549,541 | 2,712,960 |
| Plant Oper. & Maint. | 13,027,130 | 10,194,181 | 8,638,461 | 5,810,103 | 3,315,997 |
| Public Services | 9,734,481 | 8,477,763 | 6,379,281 | 8,724,344 | 13,209,318 |
| Admin. & Gen. Expenses | 31,361,330 | 26,977,841 | 26,401,330 | 19,949,826 | 8,339,933 |
| For Non-Educational Purposes | (20,570,369) | (15,819,147) | (14,444,382) | (11,085,647) | (6,604,040) |
| Auxiliary Enterprises | 16,331,104 | 13,589,403 | 12,464,504 | 9,183,151 | 5,872,893 |
| Other | 4,239,265 | 2,229,744 | 1,979,878 | 1,902,496 | 731,147 |
| TOTAL EXPENDITURES | \$ 236,364,886 | \$ 204,852,712 | \$ 187,366,105 | \$ 146,140,700 | \$ 105,959,736 |

NOTE: After 1977, auditors have included non-imposed fringe benefit costs, attributable to University employees but actually funded through other state agencies (primarily Department of Budget and Finance), as part of the University's expenditures.

- a. Encumbrances of funds not included in expenditure data; revenues may include advances by federal agencies. Detail not absolutely comparable between years because of changes in reporting.
- b. Fees from special programs only; tuition and fees for regular academic semesters are state general fund realizations and are not reflected in University data.
- c. Includes appropriated receipts.

SOURCE: Business Office, and Financial Reports, University of Hawaii.

TABLE 48
DIVISION OF AIRPORTS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years

| | 1981 | 1980 | 1979 | 1976 | 1971 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>REVENUES^a</u> | | | | | |
| Fuel Tax ^b | \$ 4,796,197 | \$ 5,202,054 | \$ 4,861,054 | \$ 4,506,228 | \$ 4,534,035 |
| Revenue from Operations | 65,084,691 | 59,588,345 | 53,593,388 | 33,752,274 | 13,884,487 |
| Bond Funds | -- | -- | -- | 20,000,000 | 53,914,403 |
| Federal Grants | 4,853,678 | 9,906,903 | 7,794,233 | 3,612,461 | 285,073 |
| All Other Revenues | 24,443,671 | 19,560,617 | 17,703,770 | 18,885,432 | 5,046,275 |
| TOTAL | \$99,178,237 | \$94,257,918 | \$83,952,445 | \$80,756,395 | \$77,664,273 |
| <u>EXPENDITURES^c</u> | | | | | |
| Personal Services | \$11,878,101 | \$10,050,245 | \$ 9,334,791 | \$ 6,273,911 | \$ 2,747,649 |
| Other Operating Expenses | 22,152,452 | 12,758,700 | 11,581,443 | 11,129,618 | 3,559,158 |
| Capital Outlay | 25,204,409 | 34,937,769 | 27,648,301 | 50,063,877 | 34,568,069 |
| Bond Interest | 18,312,062 | 18,927,527 | 19,487,180 | 17,984,863 | 10,917,797 |
| All Other Expenditures | 14,958,148 | 5,922,414 | 6,082,987 | 1,691,864 | 3,173,273 |
| TOTAL | \$92,505,172 | \$82,596,656 | \$74,134,702 | \$87,144,133 | \$54,965,946 |

NOTE: Totals may not add due to rounding.

a. Excludes advances from Treasurer and investments redeemed; includes general fund appropriations.

b. Rate 1¢ per gallon.

c. Excludes bond principal payments since expenditures from bond funds are included; also excludes investments purchased and transfers.

SOURCE: Consolidated Statement of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

TABLE 49
DIVISION OF HARBORS
 Department of Transportation — State of Hawaii
Revenues and Expenditures — Selected Fiscal Years^a

| | 1981 | 1980 | 1979 | 1976 | 1971 |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|
| <u>REVENUES</u> | | | | | |
| Wharfage | \$ 7,220,786 | \$ 7,156,413 | \$ 6,849,545 | \$ 4,911,627 | \$4,579,992 |
| Pilotage Fees | — | — | 382,147 | 619,825 | 552,130 |
| Docking & Mooring Fees | 1,427,866 | 1,206,464 | 1,192,693 | 1,024,706 | 779,361 |
| Rentals | 6,600,195 | 6,124,620 | 5,485,553 | 4,497,281 | 2,825,753 |
| Sales of Services & Materials | 388,097 | 418,131 | 355,728 | 306,514 | 482,854 |
| Income on Investments | 2,480,583 | 2,898,813 | 2,498,219 | 610,034 | 421,368 |
| Miscellaneous ^b | 536,258 | 478,596 | 493,323 | 366,466 | 170,004 |
| TOTAL REVENUES | \$18,653,785 | \$18,283,037 | \$17,257,208 | \$12,336,453 | \$9,811,462 |
| <u>EXPENDITURES</u> | | | | | |
| Administration ^c | \$ 1,152,762 | \$ 1,077,332 | \$ 1,060,978 | \$ 1,323,034 | \$ 759,838 |
| Harbor Operations ^c | 1,096,346 | 800,078 | 789,896 | 1,843,884 | 1,488,812 |
| General Maintenance ^c | 1,807,669 | 1,456,416 | 1,297,000 | 1,854,897 | 1,340,326 |
| Engineering Services & Overhead ^{c,d} | — | — | — | 139,654 | 316,915 |
| Salaries & Wages ^e | 3,406,965 | 3,156,698 | 3,213,201 | — | — |
| Retirement Contributions | (c) | (c) | (c) | (c) | 305,191 |
| 5% Surcharge on Gross Receipts | 548,388 | 551,287 | 527,349 | 383,755 | 368,650 |
| Interest on Bonded Debt | 3,535,296 | 4,022,876 | 3,766,615 | 2,097,035 | 2,107,401 |
| Principal on Bonded Debt | 2,556,062 | 2,175,421 | 2,140,421 | 2,117,252 | 385,000 |
| City & County Fireboat | 687,360 | 645,171 | 591,018 | 560,975 | 378,684 |
| Depreciation | 2,009,845 | 1,922,256 | 1,798,375 | 1,521,944 | 1,162,061 |
| Miscellaneous | 53,326 | 8,462 | 20,150 | 521,504 | 83,020 |
| TOTAL EXPENDITURES | \$16,854,019 | \$15,815,997 | \$15,205,003 | \$12,363,934 | \$8,695,898 |

- a. Report on the "public undertaking." as defined in the resolution authorizing issuance of Harbor Revenue Bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.
- b. Includes permits to operate small power boats, recoveries for damages to properties, sales of utilities, etc.
- c. Retirement contributions assigned to appropriate function before 1973. Contributions were \$356,855 (1975), \$391,000 (1978), \$357,000 (1979), \$327,000 (1980), and \$348,000 (1981).
- d. After 1977, category allocated to "Salary and Wages"/"Administration."
- e. Salaries and wages assigned to appropriate function before 1977.

SOURCE: Audit section, Accountant's Reports, Water Transportation Facilities Division, Department of Transportation, State of Hawaii.

TABLE 50
DIVISION OF HIGHWAYS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years

| | 1981 | 1980 | 1979 | 1976 | 1971 |
|---------------------------|----------------------|----------------------|------------------------|----------------------|---------------------|
| <u>REVENUES</u> | | | | | |
| Fuel Tax | \$ 28,500,392 | \$ 29,231,708 | \$ 30,032,484 | \$ 26,113,729 | \$13,569,234 |
| Weight Tax | 7,709,936 | 7,732,642 | 7,431,306 | -- | -- |
| Federal Aid | 52,129,105 | 68,012,215 | 51,361,136 | 57,165,439 | 30,150,424 |
| Land Sales | 49,565 | 50,968 | 179,733 | 310,657 | 52,551 |
| Rentals | 91,841 | 76,784 | 68,550 | 73,737 | 45,119 |
| Permit Fees | 80,854 | 36,847 | 29,063 | 16,419 | 22,974 |
| General Funds | -- | -- | -- | 365,056 | 3,026,825 |
| Bond Funds | 26,949,669 | 17,616,163 | 16,303,654 | 18,026,503 | 11,860,637 |
| Vehicle Registration Fees | 614,003 | 595,631 | 570,918 | -- | -- |
| Gross Weight Fees | 231 | 1,414 | (42,138) ^a | -- | -- |
| Other | 6,459,791 | 1,552,608 | 480,398 | 138,720 | 91,788 |
| TOTAL REVENUES | \$122,585,387 | \$124,906,980 | \$106,415,104 | \$102,210,260 | \$58,819,552 |
| <u>EXPENDITURES</u> | | | | | |
| Administration | \$ 3,537,924 | \$ 3,004,343 | \$ 2,806,984 | \$ 1,620,298 | \$ 1,192,986 |
| 5% Surcharge | 1,134,044 | 1,204,011 | 1,223,334 | 665,389 | 395,999 |
| Maintenance | 21,630,105 | 12,166,246 | 17,019,584 | 8,928,255 | 6,647,272 |
| Planning & Research | -- | -- | 285,949 | 1,225,077 | 1,313,859 |
| Debt Service | 15,801,962 | 14,784,729 | 14,197,510 | 12,191,516 | 5,774,065 |
| Capital Projects | 71,332,785 | 84,054,640 | 70,483,265 | 74,484,201 | 43,628,647 |
| TOTAL EXPENDITURES | \$113,436,820 | \$115,213,969 | \$106,016,626 | \$ 99,114,736 | \$58,952,828 |

NOTE: Includes expenditures from highway, general, and general obligation bond funds. Interfund transfers eliminated to avoid duplication.

a. Repealed 1/1/79. 1979 reflects refund of 1978 double payment of vehicle weight tax and motor carrier gross weight fee.

SOURCE: Annual Reports, Department of Transportation, State of Hawaii.

THE LONG TERM PUBLIC BONDED DEBT

Government issues long-term debt to finance capital facilities. The issuance of debt permits the cost to be spread more evenly over the period that benefits flow from the facility and therefore a more equitable distribution of burden of repayment between the present and future taxpayers.

In 1980, Hawaii's per capita long-term debt of \$2,224 was 56% higher than the national average of \$1,424. As a result of Hawaii's slower growth in per capita debt as compared to other states, Hawaii's ranking among the states fell from seventh to ninth in fiscal 1980. Although per capita debt as a percentage of per capita personal income (22.02%) and per capita tax collections (174.10%) declined during 1980, both measures still exceeded the national averages. The growth trend for per capita debt slowed over fiscal 1981 as the combination of high market interest rates and the state's statutory interest ceiling prevented the sale of general obligation bonds during the year.

Hawaii's outstanding bonded debt exceeded \$2.2 billion during 1981, an 8% increase over 1980. While the bulk of this debt (85%) is encumbered by the state, the portion issued by the counties grew at a faster clip during the year.

As restricted by the state Constitution, state general obligation debt repayments of interest and principal cannot exceed 20% of state general fund revenues averaged for the three prior fiscal years. This limit amounted to \$209 million in fiscal 1981, up nearly 14% from the previous fiscal year. The state's debt repayment margin rose to \$73 million. As a result, debt issued and outstanding as percentage of debt allowable under the constitutional limit fell from 74% to 65%.

The state Constitution also places a debt limit on each county equal to 15% of the county's total assessed value of real property. Although total general obligation debt of the counties chargeable to the respective limits increased by 17% during 1981, debt charged to the limit represented less than 2% of net assessed values, reflecting the counties' avoidance of debt financing.

TABLE 51
STATE AND LOCAL LONG-TERM DEBT
 Related to Population, Personal Income, and Tax Collections
 Debt Outstanding at June 30, 1980

| State | Per Capita Debt | | Per Cap. Debt as a % of Per Cap. | | | |
|-------------------|-----------------|------|----------------------------------|------|------------------------------|------|
| | Amount | | Personal Income ^a | | Tax Collections ^b | |
| | Amount | Rank | Percent | Rank | Percent | Rank |
| HAWAII | \$ 2,224.16 | 9 | 22.02 | 10 | 174.10 | 17 |
| U.S. Average | 1,423.62 | -- | 14.95 | -- | 144.30 | -- |
| Alabama | 1,000.05 | 42 | 13.36 | 33 | 153.86 | 26 |
| Alaska | 10,096.41 | 1 | 78.94 | 1 | 241.04 | 7 |
| Arizona | 1,694.64 | 15 | 19.28 | 16 | 168.22 | 20 |
| Arkansas | 868.34 | 44 | 11.95 | 40 | 132.70 | 35 |
| California | 1,010.97 | 41 | 9.24 | 46 | 86.24 | 50 |
| Colorado | 1,300.17 | 28 | 12.97 | 34 | 131.37 | 36 |
| Connecticut | 1,724.09 | 14 | 14.71 | 25 | 161.09 | 24 |
| Delaware | 2,661.87 | 5 | 25.75 | 7 | 251.44 | 6 |
| Florida | 1,059.04 | 38 | 11.77 | 42 | 139.74 | 31 |
| Georgia | 1,112.78 | 35 | 13.78 | 31 | 144.53 | 29 |
| Idaho | 685.36 | 51 | 8.51 | 49 | 90.86 | 49 |
| Illinois | 1,240.61 | 30 | 11.79 | 41 | 114.47 | 41 |
| Indiana | 686.61 | 50 | 7.68 | 51 | 92.32 | 48 |
| Iowa | 782.01 | 48 | 8.36 | 50 | 80.85 | 51 |
| Kansas | 1,336.51 | 26 | 13.39 | 32 | 144.31 | 30 |
| Kentucky | 2,019.03 | 11 | 26.52 | 6 | 272.82 | 4 |
| Louisiana | 1,671.44 | 16 | 19.76 | 15 | 198.83 | 10 |
| Maine | 1,142.19 | 34 | 14.41 | 27 | 133.08 | 33 |
| Maryland | 1,728.71 | 13 | 16.53 | 20 | 156.55 | 25 |
| Massachusetts | 1,589.24 | 21 | 15.70 | 22 | 127.82 | 38 |
| Michigan | 1,170.04 | 32 | 11.76 | 43 | 108.80 | 44 |
| Minnesota | 2,100.43 | 10 | 21.60 | 11 | 186.75 | 13 |
| Mississippi | 831.22 | 47 | 12.63 | 36 | 128.59 | 37 |
| Missouri | 839.58 | 46 | 9.35 | 45 | 110.55 | 42 |
| Montana | 1,074.63 | 37 | 12.57 | 37 | 107.50 | 45 |
| Nebraska | 2,813.62 | 3 | 30.04 | 3 | 292.10 | 1 |
| Nevada | 1,641.31 | 19 | 15.30 | 23 | 168.83 | 19 |
| New Hampshire | 1,325.50 | 27 | 14.52 | 26 | 179.13 | 14 |
| New Jersey | 1,559.48 | 22 | 14.28 | 29 | 137.10 | 32 |
| New Mexico | 1,452.89 | 24 | 18.53 | 18 | 165.24 | 22 |
| New York | 2,490.96 | 7 | 24.28 | 8 | 166.63 | 21 |
| North Carolina | 713.12 | 49 | 9.13 | 47 | 95.30 | 47 |
| North Dakota | 1,259.45 | 29 | 14.40 | 28 | 148.73 | 27 |
| Ohio | 856.63 | 45 | 9.05 | 48 | 105.73 | 46 |
| Oklahoma | 1,098.88 | 36 | 12.10 | 39 | 132.93 | 34 |
| Oregon | 2,623.01 | 6 | 28.15 | 4 | 268.05 | 5 |
| Pennsylvania | 1,655.09 | 17 | 17.54 | 19 | 169.23 | 18 |
| Rhode Island | 1,970.60 | 12 | 20.87 | 14 | 198.56 | 11 |
| South Carolina | 1,032.83 | 39 | 14.21 | 30 | 145.82 | 28 |
| South Dakota | 1,639.86 | 20 | 21.01 | 13 | 207.96 | 8 |
| Tennessee | 1,237.18 | 31 | 16.03 | 21 | 188.56 | 12 |
| Texas | 1,434.59 | 25 | 15.03 | 24 | 178.01 | 15 |
| Utah | 967.42 | 43 | 12.65 | 35 | 115.21 | 40 |
| Vermont | 1,475.53 | 23 | 18.85 | 17 | 163.94 | 23 |
| Virginia | 1,032.13 | 40 | 10.99 | 44 | 120.63 | 39 |
| Washington | 2,786.10 | 4 | 27.03 | 5 | 281.75 | 2 |
| West Virginia | 1,652.92 | 18 | 21.19 | 12 | 207.72 | 9 |
| Wisconsin | 1,167.68 | 33 | 12.49 | 38 | 110.01 | 43 |
| Wyoming | 2,475.68 | 8 | 22.72 | 9 | 176.92 | 16 |
| Dist. of Columbia | 4,079.64 | 2 | 33.87 | 2 | 276.64 | 3 |

a. Calendar 1980.

b. Fiscal 1980.

SOURCE: "Governmental Finances in 1979-1980," GF 80, No. 5, "Survey of Current Business," July 1981, U.S. Department of Commerce.

TABLE 52
PUBLIC BONDED DEBT IN HAWAII
Bonds Outstanding by Agencies and Funds
At December 31, 1981 and June 30, 1982^a

| Governmental Unit and Funds Charged with Debt Service Costs: | Principal Outstanding at: | |
|--|---------------------------|-------------------------|
| | Actual 12/31/81 | Estimated 6/30/82 |
| STATE: Subtotal | \$(1,883,615,000) | \$(1,825,815,000) |
| General Fund | 1,117,561,477 | 1,071,532,765 |
| Highway Fund | 137,412,519 | 132,000,962 |
| Airport Fund | 57,541,888 | 55,688,277 |
| Harbor Fund | 29,236,076 | 28,013,113 |
| Land Revolving Fund | 3,320,082 | 2,890,952 |
| Sand Island Receipts | 216,250 | 136,584 |
| Veterans' Loan Fund | 398,111 | 270,750 |
| U of Hawaii Fund | 29,820,000 | 29,675,000 |
| Dwell. Unit Revolv. Fund | 69,996,000 | 67,494,000 |
| Parking Facilities | 1,652,597 | 1,652,597 |
| Airport Revenues ^b | 225,565,000 | 225,565,000 |
| U of Hawaii Revenues ^b | 3,504,000 | 3,504,000 |
| Multi-Deck Parking Rev. ^b | 201,000 | 201,000 |
| Harbor Revenues ^b | 57,320,000 | 57,320,000 |
| Hawaii Housing Auth. Rev. ^b | 149,870,000 | 149,870,000 |
| HONOLULU: Subtotal | (235,536,000) | (228,691,000) |
| General Fund (County Issues) | 149,224,252 | 144,400,952 |
| Highway Fund | 27,942,650 | 27,125,450 |
| Off-Street Parking Fund | 3,037,117 | 3,037,117 |
| Special Assessment Fund | 8,531,981 | 8,337,481 |
| Water Fund | 35,190,000 | 34,380,000 |
| Water Revenues ^b | 11,610,000 | 11,410,000 |
| MAUI: Subtotal | (21,121,000) | (19,937,000) |
| General Fund (County Issues) | 12,025,000 | 10,965,000 |
| Water Fund | 8,425,000 | 8,350,000 |
| Water Revenues ^b | 671,000 | 622,000 |
| HAWAII: Subtotal | (46,212,000) | (46,212,000) |
| General Fund (County Issues) | 46,212,000 | 46,212,000 |
| KAUAI: Subtotal | (31,431,000) | (30,881,000) |
| General Fund (County Issues) | 31,082,000 | 30,532,000 |
| Water Fund | 349,000 | 349,000 |
| TOTAL | \$ 2,217,915,000 | \$ 2,151,536,000 |

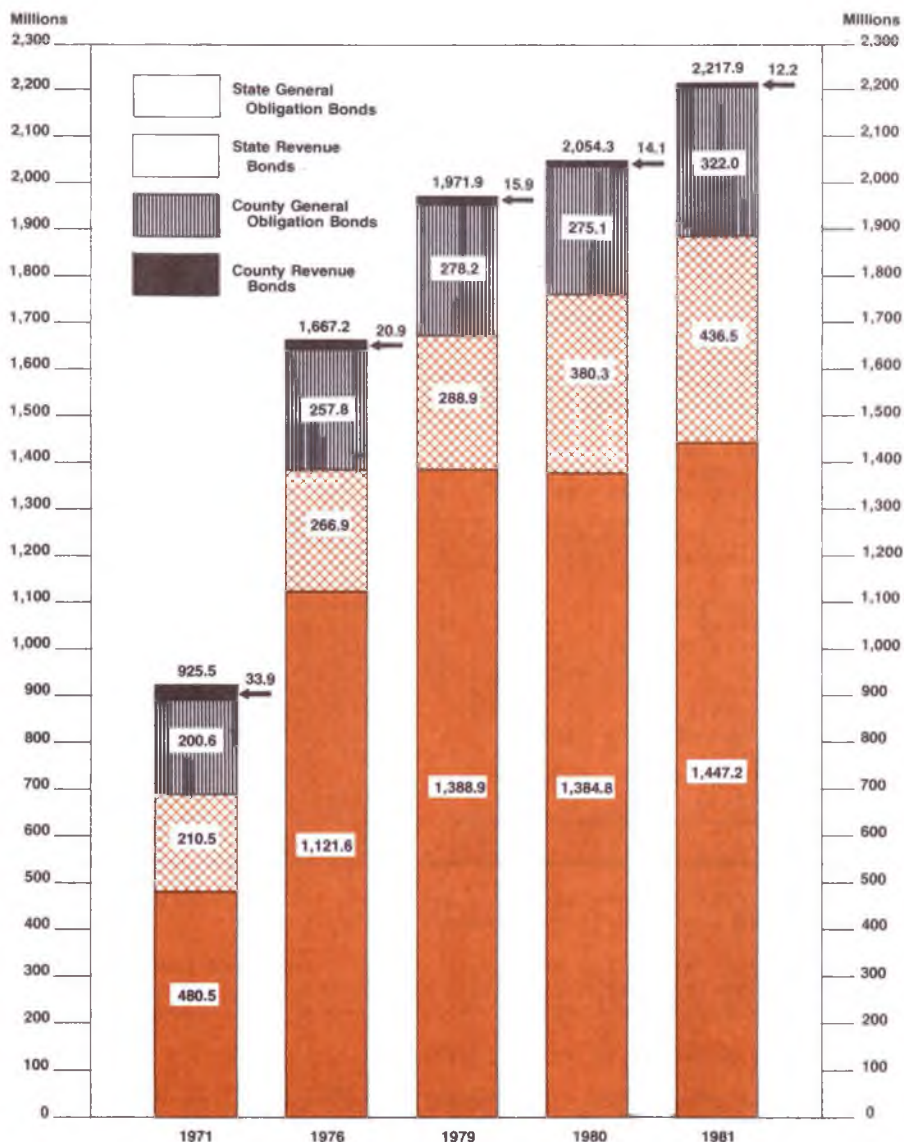
NOTE: Outstanding debt based on date upon which principal payments are made to the bearers of the bonds.

a. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes. June 30 estimate does not include anticipated issues.

b. Revenue bonds as of July 1, 1981.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from the State Department of Budget & Finance and the County Finance Departments.

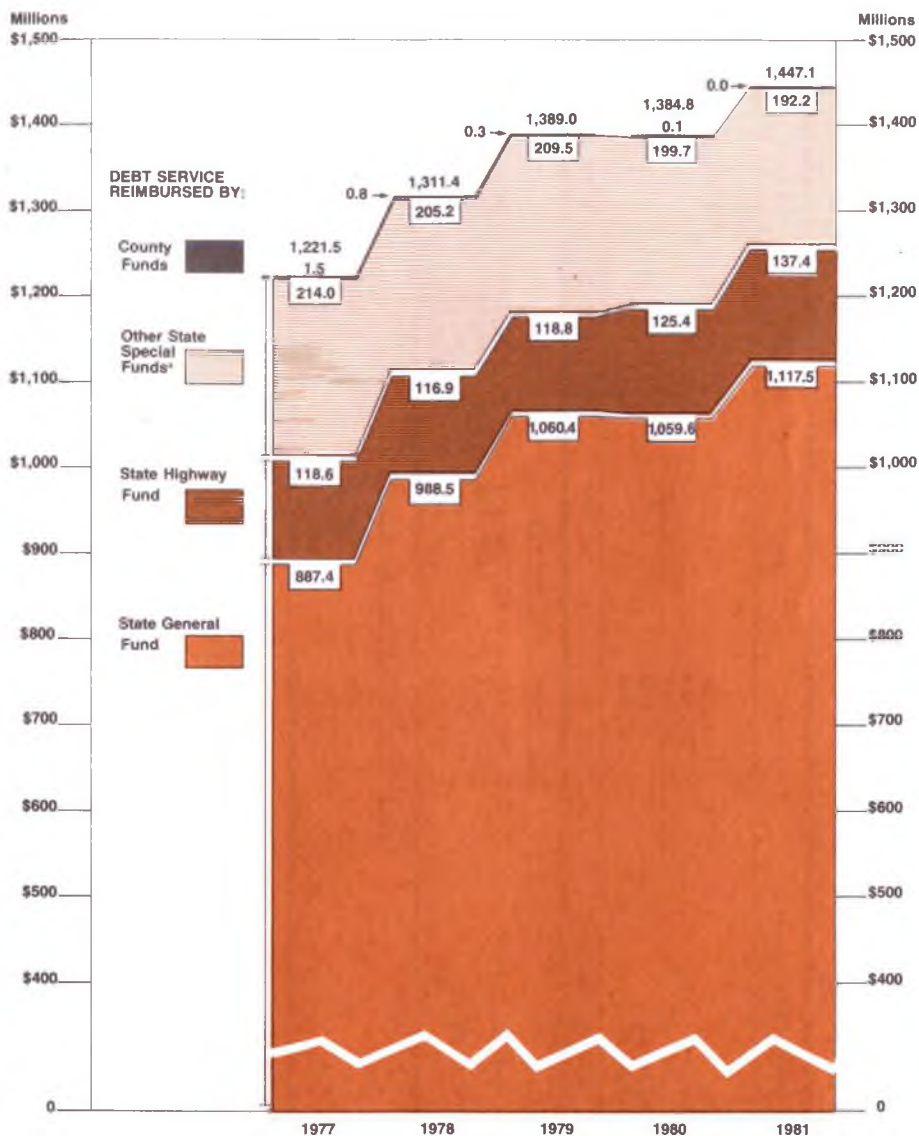
CHART 13
PUBLIC BONDED DEBT IN HAWAII
 Bonds Outstanding By Agencies and Funds^a
 At December 31



a. See Table 52 for detail.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii and the County Finance Departments.

CHART 14
OUTSTANDING GENERAL OBLIGATION BONDS
 State of Hawaii — By Fund^a
 At December 31



^aSee Table 54 for detail.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

TABLE 53
COUNTY GENERAL OBLIGATION DEBT^a
At December 31, 1981 — Dollars in Thousands

| Funds Charged with Debt Service | Honolulu | Maui | Hawaii | Kauai | Total |
|--------------------------------------|-------------------|------------------|------------------|------------------|-------------------|
| County Issues | | | | | |
| General Funds | \$ 149,224 | \$ 12,025 | \$ 46,212 | \$ 31,082 | \$ 238,543 |
| Highway Funds | 27,943 | -- | -- | -- | 27,943 |
| Water Funds | 35,190 | 8,425 | -- | 349 | 43,964 |
| Off-Street Parking | 3,037 | -- | -- | -- | 3,037 |
| Special Assessment | 8,532 | -- | -- | -- | 8,532 |
| TOTAL GENERAL OBLIGATION DEBT | \$ 223,926 | \$ 20,450 | \$ 46,212 | \$ 31,431 | \$ 322,019 |
| <u>DEBT LIMIT AND MARGIN</u> | | | | | |
| Fiscal 1981 Property Values | \$12,450,841 | \$2,894,171 | \$1,739,231 | \$849,493 | \$17,933,736 |
| Debt Limit ^b | 1,867,626 | 434,126 | 260,885 | 127,424 | 2,690,060 |
| Debt Charged to Limit ^c | 144,401 | 10,965 | 46,212 | 30,532 | 232,110 |
| Debt Margin | 1,723,225 | 423,161 | 214,673 | 96,892 | 2,457,950 |
| <u>AS A % OF NET ASSESSED VALUES</u> | | | | | |
| County Issues | 1.80% | 0.71% | 2.66% | 2.70% | 1.80% |
| Debt Charged to Limit | 1.16 | 0.38 | 2.66 | 3.60 | 1.29 |
| Debt Margin | 13.84 | 14.62 | 12.34 | 11.40 | 13.71 |

a. Excludes short-term bond anticipation notes and cash reserves.

b. Limit is 15% of real property net assessed valuation.

c. Estimated by the Tax Foundation of Hawaii in accordance with constitutional provisions.

SOURCE: Prepared by the Tax Foundation of Hawaii using County Auditors' Reports and Constitution of the State of Hawaii.

TABLE 54
STATE GENERAL OBLIGATION BONDS
 State of Hawaii — December 31, 1981

| Principal and Interest Payments Chargeable to: ^a | Total |
|--|------------------------|
| General Fund | \$1,117,561,477 |
| Highway Special Fund | 137,412,519 |
| Airport Special Fund | 57,541,888 |
| Harbor Special Fund | 29,236,076 |
| Land Revolving Fund | 3,320,082 |
| Sand Island Receipts | 216,250 |
| Veterans' Loan Fund | 398,111 |
| Dwelling Unit Revolving Fund | 69,996,000 |
| University of Hawaii | 29,820,000 |
| Parking Facilities | 1,652,597 |
| TOTAL | \$1,447,155,000 |

- a. Debt service on State issued general obligation bonds is a charge against the State's general revenues. However, special fund agencies (by law) are required to reimburse the State general fund for debt service charges on certain bonds issued for them by the State.

SOURCE: Compiled by the Tax Foundation of Hawaii from information provided by the State Department of Budget and Finance.

TABLE 55
STATE DEBT SERVICE CHARGED TO DEBT LIMIT
 State of Hawaii — July 1, 1981

| Type of Debt Service | Excludable Debt Service | Charged to Debt Limit |
|--------------------------------|----------------------------|--------------------------|
| Total General Obligation Bonds | | \$165,997,825 |
| Reimbursed by: | | |
| Airports | \$ 8,046,764 | |
| Highways | 16,208,150 | |
| Harbors | 3,518,062 | |
| University of Hawaii | 2,097,615 | (29,870,591) |
| Total ^a | \$29,870,591 | \$136,127,234 |
| Debt Limit ^b | | \$209,416,657 |
| Debt Margin | | \$ 73,289,423 |

- a. Total net amount of principal and interest payable on outstanding general obligation bonds in highest debt service year (1983).
 b. Limit is computed multiplying the average general fund revenues for 1979, 1980, and 1981 (\$1,047,083,284) by 20%.

SOURCE: "Statement of the Debt Limit of the State of Hawaii as of July 1, 1981," Department of Budget and Finance, State of Hawaii.

INDEX TO TABLES AND CHARTS — GOVERNMENT IN HAWAII 1982

| | |
|---|----|
| <u>A</u> | |
| Airport Finance..... | 58 |
| Alcoholic Beverage Tax (See Liquor) | |
| Allocation of State and County Taxes... | 21 |
| Assessed Valuations (See Real Property) | |

| | |
|------------------------------|------|
| <u>B</u> | |
| Bank Deposits in Hawaii..... | 6, 8 |
| Bonds (See Debt) | |

| | |
|--------------------------------------|----------------|
| <u>C</u> | |
| Comparative Data, by State | |
| Corporate Income Tax Rates..... | 27 |
| Debt, Long-Term Bonded..... | 62 |
| Employees, Public..... | 49 |
| Expenditures, Per Capita..... | 43,54 |
| Income, Per Capita Personal..... | 10 |
| Liquid Fuel Tax Rates..... | 25 |
| Liquor Tax Rates..... | 25 |
| Personal Net Income Tax..... | 26 |
| Revenue Sources..... | 16 |
| Salaries, Classroom Teachers..... | 53 |
| Salaries, Public Employees..... | 50 |
| State and Local Sales Tax Rates..... | 24 |
| Tax Burden..... | 13 |
| Teacher-Pupil Ratios..... | 54 |
| Tobacco Tax Rates..... | 25 |
| Contracting..... | 8,17 |
| Conveyance Tax..... | 20,21,35 |
| Corporate Income Tax..... | 27,34 |
| Cost of Living - Hawaii..... | 6 |
| County Information | |
| Allocation of Taxes..... | 21,22 |
| Bank Deposits..... | 8 |
| Bonded Debt..... | 66 |
| Employment..... | 8 |
| Expenditures..... | 42,46-48 |
| Fuel Tax Collections..... | 23,31,35 |
| Liquor License Revenues..... | 20,21,31-33 |
| Motor Vehicle Registrations..... | 8 |
| Motor Vehicle Weight Tax..... | 20,21,31-33,35 |
| Per Capita Personal Income..... | 9 |
| Population..... | 12 |
| Real Property Data..... | 28-30 |
| Revenues..... | 14,17,31-33 |
| State Grants-in-Aid..... | 31-33 |
| Sugar Income..... | 8 |

| | |
|---------------------------------|----------|
| <u>D</u> | |
| Debt | |
| County..... | 66 |
| Federal..... | 39 |
| General Information..... | 61 |
| Limitations..... | 61,66,67 |
| State and Local Per Capita..... | 62 |
| Trends..... | 5,64,65 |
| Drugs, States Taxing..... | 24 |

| | |
|-----------------------------------|----------------------|
| <u>E</u> | |
| Earmarked Taxes in Hawaii..... | 34,35 |
| Economy of Hawaii | |
| County Statistics..... | 8 |
| General Information..... | 4 |
| State Growth..... | 6 |
| Education | |
| Classroom Teachers' Salaries..... | 53 |
| Enrollment in Hawaii..... | 55,56 |
| Expenditures..... | 45-47,54,55 |
| Teacher-Pupil Ratios..... | 54 |
| University of Hawaii..... | 44,45,57 |
| Employment | |
| By Industry..... | 11 |
| Civilian Labor Force..... | 6, 8 |
| Government..... | 11,49 |
| Unemployed..... | 4, 6, 8,11 |
| Estate Taxes..... | 15,20,21,34,36 |
| Excise Taxes..... | 15,17-21,22,34,36,39 |

| | |
|---------------------------------|-------------|
| Expenditures | |
| Direct General, Per Capita..... | 43 |
| Federal Government..... | 37,39 |
| General Information..... | 42 |
| Hawaii, County of..... | 47,48 |
| Honolulu, City & County..... | 46,48 |
| Kauai, County of..... | 47,48 |
| Maui, County of..... | 46,48 |
| State of Hawaii..... | Cover,44,45 |
| Visitor..... | 6 |

| | |
|------------------------------------|----------------------|
| <u>F</u> | |
| Federal Government | |
| Administrative Budget..... | 39 |
| Debt..... | 39 |
| Employment in Hawaii..... | 11 |
| Grants to Hawaii..... | 17,19,31-33,36,58,60 |
| Military Expenditures..... | 4, 6 |
| Outlays..... | 37 |
| Tax Collections..... | 15,36,38,40 |
| Financial Institutions | |
| Bank Deposits..... | 6, 8 |
| Tax..... | 20,21,35 |
| Food, States Taxing..... | 24 |
| Franchise Tax (See Public Utility) | |
| Fuel Tax (See Liquid Fuel Tax) | |

| | |
|----------------------------|-------------|
| <u>G</u> | |
| General Excise Tax..... | 17-21,22,34 |
| General Fund Finances..... | 41 |

| | |
|---------------------------------|----------|
| <u>H</u> | |
| Harbor Finance..... | 59 |
| Hawaii, County of | |
| Debt..... | 63,64,66 |
| Expenditures..... | 47,48 |
| Grants-in-Aid..... | 17,31,33 |
| Liquid Fuel Tax..... | 23 |
| Per Capita Personal Income..... | 9 |
| Population Trends..... | 8,12 |
| Real Property Tax..... | 28-30 |
| Revenues..... | 17,31,33 |
| Health Expenditures | |
| County..... | 46-48 |
| Per Capita, By State..... | 43 |
| State of Hawaii..... | 44,45 |
| Highway Finance..... | 60 |
| Honolulu, City and County of | |
| Debt..... | 63,64,66 |
| Expenditures..... | 46,48 |
| Grants-in-Aid..... | 17,31,32 |
| Liquid Fuel Tax..... | 23 |
| Per Capita Personal Income..... | 9 |
| Population Trends..... | 8,12 |
| Real Property Tax..... | 28-30 |
| Revenues..... | 17,31,32 |
| Hotel Inventory..... | 6, 8 |
| Housing Units..... | 6 |

| | |
|------------------------|----------------------|
| <u>I</u> | |
| Income, Personal | |
| Per Capita: State..... | 10 |
| County..... | 9 |
| Sources of..... | 7 |
| Trends..... | 5 |
| Income Tax | |
| Collections..... | 14,15,18-22,36,38,39 |
| Corporate..... | 27,34 |
| Credits..... | 24,26,34 |
| Personal..... | 26,34 |
| Rates..... | 26,27,34 |
| Inheritance Tax..... | 20,21,34 |
| Insurance Tax..... | 17,20,21,35 |

| | |
|------------------|----------|
| <u>K</u> | |
| Kauai, County of | |
| Debt..... | 63,64,66 |

| | |
|---------------------------------|----------|
| Expenditures..... | 47,48 |
| Grants-in-Aid..... | 17,31,33 |
| Liquid Fuel Tax..... | 23 |
| Per Capita Personal Income..... | 9 |
| Population Trends..... | 8,12 |
| Real Property Tax..... | 28-30 |
| Revenues..... | 17,31,33 |

L

Labor (See Employment)

| | |
|---------------------------|-------------------|
| Licenses and Permits..... | 17,20,21,32,33,35 |
| Liquid Fuel Tax | |
| Collections..... | 20-23,31-33,58,60 |
| Description..... | 35 |
| Rates, by State..... | 25 |
| Liquor Taxes | |
| Collections..... | 20,21,32,33,35 |
| Rates, by State..... | 25 |

M

| | |
|--|-------------------|
| Manufacturing in Hawaii..... | 6, 8,17 |
| Maui, County of | |
| Debt..... | 63,64,66 |
| Expenditures..... | 46,48 |
| Grants-in-Aid..... | 17,31,32 |
| Liquid Fuel Tax..... | 23 |
| Per Capita Personal Income..... | 9 |
| Population Trends..... | 8,12 |
| Real Property Tax..... | 28-30 |
| Revenues..... | 17,31,32 |
| Military | |
| Employment by..... | 11 |
| Expenditures..... | 4, 6 |
| Personal Income Source..... | 7 |
| Population in Hawaii..... | 12 |
| Motor Carrier Taxes (See Public Service) | |
| Motor Vehicles | |
| Gasoline Tax (See Liquid Fuel) | |
| Registration in Hawaii..... | 6, 8 |
| Weight Tax..... | 20,21,31-33,35,60 |

P

| | |
|------------------------------------|----------------|
| Parking Meter Collections..... | 32,33 |
| Personal Income | |
| Per Capita, by County..... | 9 |
| by State..... | 10 |
| Sources..... | 7 |
| Total in Hawaii..... | 8, 6 |
| Personal Income Tax..... | 26,34 |
| Pineapple | |
| Canning..... | 6, 8,17 |
| Employment..... | 11 |
| Tax..... | 17,34 |
| Value of..... | 6 |
| Population | |
| Civilian..... | 12 |
| Military..... | 12 |
| Trends..... | 5,12 |
| Prescription Drugs, Taxing of..... | 24 |
| Public Service Co. Tax..... | 20,21,34 |
| Public Utility Tax..... | 20,21,31-33,35 |

R

| | |
|--|-------------|
| Real Property | |
| Assessed Valuations..... | 28,29 |
| Conveyance Tax..... | 20,21,35 |
| Home Exemption..... | 28,35 |
| Land Use Classes..... | 28-30 |
| Tax Collections..... | 20,30-33 |
| Tax Rates..... | 30,35 |
| Rentals..... | 8,17 |
| Retail Sales..... | 6, 8,17 |
| Retirement System, State Employees'..... | 51 |
| Revenues | |
| Airports..... | 58 |
| Counties..... | 20,21,31-33 |
| Federal..... | 15,36,38,39 |

| | |
|---------------------------|----------|
| General Information..... | 14 |
| Harbors..... | 59 |
| Highways..... | 60 |
| Major Sources..... | 14,18,31 |
| State of Hawaii..... | 14,18,19 |
| University of Hawaii..... | 57 |

S

Salary Data

| | |
|---------------------------------|-------|
| Classroom Teachers..... | 53 |
| Private Industry..... | 52 |
| Public Employees..... | 50,52 |
| Sources of Personal Income..... | 7 |
| Sales Tax..... | 24,34 |
| Schools (See Education) | |
| State Grants to Counties..... | 31-33 |
| Sugar | |
| Employment..... | 11 |
| Tax..... | 17,34 |
| Value..... | 6, 8 |

T

Tax

| | |
|--------------------------------|-------------------------|
| Burden..... | 6,13 |
| Cigarette..... | 25,35 |
| Collections | |
| County..... | 20,21,31-33 |
| Federal..... | 15,36,38-40 |
| State..... | 18-22 |
| Trends..... | 5,40 |
| Conveyance..... | 20,21,35 |
| Corporate Income..... | 27,34 |
| Credits..... | 24,26,34 |
| Earmarked..... | 34,35 |
| Financial Institutions..... | 20,21,35 |
| General Excise..... | 17-21,34 |
| Inheritance and Estate..... | 20,21,34 |
| Insurance..... | 17,20,21,35 |
| Levied in Hawaii..... | 34,35 |
| Liquid Fuel..... | 20-23,25,31-33,35,58,60 |
| Liquor..... | 20,21,25,32,33,35 |
| Motor Vehicle Weight.. | 20,21,31-33,35,60 |
| Per Capita Tax Burden..... | 6,13 |
| Percent of Income..... | 13 |
| Personal Net Income..... | 26,34 |
| Public Service Company..... | 20,21,34 |
| Public Utility Franchise.. | 20,21,31-33,35 |
| Real Property..... | 28-30,35 |
| Sales Tax..... | 24,34 |
| Structure - Hawaii..... | 14,34,35 |
| Tobacco Products..... | 15,20,21,25 |
| Trends..... | 5,40 |
| Unemployment Compensation..... | 13-22 |
| Use Tax..... | 17,34 |

Tax Foundation of Hawaii

| | |
|--|---|
| Trustees & Officers.. Inside Front Cover | |
| Description..... | 1 |
| Teachers (See Education) | |
| Telephones, by Counties..... | 8 |
| Tourism (See Visitors) | |

U

Unemployment

| | |
|---------------------------|----------------|
| Compensation Tax..... | 18-21 |
| Rate of..... | 6,8 |
| University of Hawaii..... | 44,45,53,63,67 |
| Use Tax..... | 17,20,21,34 |

V

Visitors

| | |
|-------------------|---|
| Expenditures..... | 6 |
| Number of..... | 6 |

W

| | |
|----------------------|---------|
| Wholesale Sales..... | 6, 8,17 |
|----------------------|---------|

Non-Profit Organization
U. S. POSTAGE
PAID
Honolulu, Hawaii
PERMIT NO. 609

HJ 389.5
T391
1982

Tax Foundation of
Hawaii.

Government in Hawaii
Handbook of Financial
Statistics

TAX FOUNDATION OF HAWAII
1067 Alakea St., Suite 400
Honolulu, Hawaii 96813
ISSN #0072-517X

LIBRARY
STATE OF HAWAII
DEPARTMENT OF PLANNING AND
ECONOMIC DEVELOPMENT
P. O. Box 2059
Honolulu, Hawaii 96820